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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

Mr. Frederic Harrison on the Real Property Bill.

MR. FREDERIC HARRISON devotes two paragraphs of his "*Novissima Verba*" in this month's *Fortnightly Review* to the Real Property Bill, and hails it as "the greatest and most useful reform in our law that has been seen for centuries," and says: "As an old conveyancer and professor of law myself, I recognize the benefits it will confer on the public, if not on the profession as well." We are afraid it is a long time since Lincoln's Inn saw a draft of Mr. HARRISON'S, and he has left a younger generation to struggle with all the complications in tithe which have resulted from the well-meant endeavours of the law reformers of the 'eighties. And indeed, from his point of view, the 'eighties are quite a late date. "In my early days of the law in the 'fifties, I remember Lords LYNDHURST, CAMPBELL, WESTBURY, CAIRNS, and SELBORNE. I was secretary to the Royal Commission of 1869 for digesting the law, and for two years I had to register the schemes of famous judges, and draft those of BETHELL, who, whatever his other defects, had a real passion to restore order and consistency in the law of property." But, adds Mr. HARRISON, in the present Chancellor law reform has found a younger and far more practical enthusiast.

The Effect of the Bill.

To MR. HARRISON, who was a law reformer before Lord BIRKENHEAD was born, the really great change proposed in the Bill is, not unnaturally, the abolition of primogeniture. This, no doubt, is a great change, and a very proper one, but it is hardly correct to give it this prominence. The main feature in the Bill is the profound change it will make in the practice of conveyancing, and though the benefits are primarily designed for the public, yet Mr. HARRISON is probably quite right in suggesting that the profession will benefit as well. For ten years or so after the Bill becomes law conveyancers are likely to have a very busy time getting the new system into working order. What will happen after the ten years—that is a speculation we can leave till experience shews how the new system will work. In a troubled and confusing world, Mr. HARRISON, "down in Bath," tries to possess his

soul in peace with "law, philosophy, and books of the day." We are glad to see he puts law first. To the learned conveyancers of a later date, who are responsible for the Bill which the Lord Chancellor has in charge, it will be pleasing to see Mr. HARRISON speaking of it as "one of the best products of the New Time."

The Indemnity Bill.

THE INDEMNITY BILL has been read a second time in the House of Commons, but in view of adverse criticism the Government has promised to propose considerable amendments, and until these have been introduced any discussion of it from a legal point of view would be premature. An Act of Indemnity is, as its name implies, intended to free executive officers from the consequences of illegal acts done in good faith with a view to the public safety in times of civil commotion or danger, or—but this seems to be a later extension—in times of foreign war. An instance is the Indemnity Act of 1801 (41 Geo. 3, c. 66), "for indemnifying those who have acted in apprehending persons suspected of high treason or treasonable practices." This was in view of the suspension of the Habeas Corpus Act, and it has always been the practice to follow the suspension of that Act by an Indemnity Act, though Professor DICEY points out in his Law of the Constitution that Indemnity Acts such as that just cited give a very limited amount of protection to official wrong-doers. It does not cover reckless cruelty to a prisoner or arbitrary punishment, and he compares it with the wide scope of the Jamaica Act of Indemnity in Governor EYRE'S case, referred to below. The first clause in the Bill is intended to give the usual indemnity to persons acting in the discharge of their duties in the manner thus indicated.

The Indemnity Bill and D.O.R.A.

BUT THE Bill goes a good deal further than this, and its effect is to override the recent decisions which have held various war regulations to be invalid. These are *Newcastle Breweries (Limited)* v. *R.* (Weekly Notes, 1920, p. 79; *ante*, p. 286); and *A. G.* v. *Brown* (36 T. L. R. 165). According to the decision of SALTER, J., in the *Newcastle Breweries case*, Defence of the Realm Regulation 2B is *ultra vires* so far as regards the measure of the price to be paid for requisitioned goods, and this must be the fair market value, as ascertained by judicial process, and not a value to be determined by the Losses Commission on the basis of cost of production plus reasonable pre-war profit. But in *Hudson's Bay Co.* v. *Maclay* (Weekly Notes, 1920, p. 170), GREER, J., intimated his disagreement with the decision of SALTER, J. He affirmed the validity of Regulation 39BBB, giving the Shipping Controller power to direct the course of shipping and fix freights, and expressed the opinion that the regulations were properly aimed at the control of market prices. This, no doubt, is the sounder view, and follows *a fortiori* from the decision of the House of Lords in *Zadig's case* (1917, A. C. 260). When personal liberty has been infringed under the regulations, it is an obvious matter that rights of property must give way too. As far as we can see, the compensation offered by the Government for requisitioned goods gives all that can fairly be claimed, and to give more is to enrich the individual at the expense of the public. There remains *A. G.* v. *Brown*, in which it was held that section 43 of the Customs Consolidation Act, 1843, must be construed on the *ejusdem generis* rule, and that a proclamation under it prohibiting the import of goods other than arms and ammunition was invalid. The Indemnity Bill proposes to exclude the market value for requisitioned goods—that is, to override the *Newcastle Breweries case*—and to substitute the measure of compensation prescribed in clause 3—*i.e.*, we understand a measure not abnormally swollen by war conditions; and also to validate proclamations under section 43 of the Customs Consolidation Act, 1870, and so override *A. G.* v. *Brown*—a much more debatable matter.

Amritsar and the Indemnity Bill.

ONE OF THE clauses of the Indemnity Bill, we may add, is deserving of special study by students of constitutional law. The Bill proposes, *inter alia*, to legalise all "acts, proclamations and decrees" of British officers in places outside Great Britain during the currency of the war. This amounts to an Imperial Act of Indemnity, covering such disputed matters of controversy as the conduct of Sir MICHAEL O'DWYER and his subordinates in the recent Punjab disorders. Such conduct is already protected in India by a local Act of Indemnity which prevents a Crown prosecution in India, or a civil action in Great Britain in respect of any illegality committed in suppressing the real or imaginary rebellion at Amritsar: *Rex* v. *Eyre* (1868, Finlayson's Report, pp. 74 *et seq.*). But the better opinion—athough the matter is not free from doubt—is that a local Act of Indemnity—as distinct from an Imperial statute passed by the British Parliament—is not an answer to criminal proceedings for oppression in the King's Bench Division (see the judgment of Lord BLACKBURN in *Rex* v. *Eyre* (*supra*)). In the case of *Rex* v. *Eyre*, the famous Governor of Jamaica had committed numerous acts of illegal cruelty in repressing the Jamaica rebellion of 1865, and the Legislature of Jamaica had passed an Act of Indemnity absolving him from all liability, civil or criminal. In England both civil and criminal proceedings were taken against EYRE. The civil proceedings were held to have been barred by the local Act of Indemnity; but such statute was held not to be an answer to Crown proceedings. The indictment in Middlesex was, therefore, sent to a grand jury, who, however, solved the vexed question of law by throwing out the Bill. Inasmuch as three Reports on the conduct of Sir MICHAEL O'DWYER are before the public—or will shortly be before it—and it is generally rumoured that its legality will be tested by a prosecution in Engand, it seems a matter of elementary fair play that no attempt to prevent such proceedings by a sidewind should be made by the legal advisers of the Crown. We hope, therefore, that Sir GORDON HEWART will clear up any doubts as to the intent of his Bill in connection with Amritsar.

Bonus Shares and Super-Tax.

THE COURT OF APPEAL have upheld the decision of ROWLATT, J., in *Inland Revenue Commissioners* v. *Blott* (35 T. L. R. 687) and have held that bonus shares issued by way of capitalization of profits are not liable to super-tax. The point of the decision can be stated very shortly. The whole of the profits of a company, ascertained in accordance with the scheduled rules and practice, have to pay income tax at the highest rate for the year—now 6s. in the £. A corresponding deduction is made on payment of dividends to the shareholders—either by actual deduction from the dividend or by paying the dividend nominally free of income tax; but in the latter case the dividend paid has to be increased by addition in respect of income tax, in order to arrive at the real dividend. The question of dividends "free of tax" was discussed with numerous witnesses before the Income Tax Commission, and is dealt with in the Report (p. 39). In respect of dividends paid, a shareholder may also have to pay super-tax. In respect of profits not distributed as dividend, the liability to pay super-tax never arises. But when a company capitalizes its reserve fund or other undivided profits, there is, in effect, only one way in which this can be done. A dividend—or bonus, which is identical—is declared, and the amount of the profits thus distributable belongs to the shareholders, but at the same time, by virtue of an appropriate clause in the articles of association, the shareholders are bound to put the money back into the company by paying up new shares to a corresponding amount.

Are Bonus Shares Capital or Income?

AT FIRST sight it looks as though the moment the bonus is declared, this is income to the credit of the shareholder, and liable to super-tax if his income is big enough. But as

between tenant-for-life and remainderman, at any rate, it was held in *Bouch* v. *Sproule* (12 App. Cas. 385) that, inasmuch as the shareholder is never to get the income as such, but is only to get it as capital in the form of shares, it is in fact credited to him as capital. And *Bouch* v. *Sproule* was not so strong a case as *Blott's case* and other cases arising under modern articles of association, since in *Bouch* v. *Sproule* there was an option to take the dividend in cash. But the House of Lords regarded this as immaterial, since in fact it was an option which under the circumstances no shareholder would exercise. Such, then, being the rules as between tenant-for-life and remainderman, can there be a different rule for the purpose of income tax? The point is by no means clear, for an obligation on a shareholder to return income to the company for use as capital does not apparently entitle him to say to the tax collector that the money which notionally he receives is not income. However, the Court of Appeal have held that the rule in *Bouche* v. *Sproule* applies for the purpose of super-tax as well, and hence the bonus shares need not be brought into a super-tax return. In the evidence given to the Income Tax Commission by Mr. E. R. HARRISON, Assistant Secretary to the Board of Inland Revenue (Evidence, 4th Instalment, pp. 713, 714, 727), it was shewn that the issue of bonus shares had enormously increased recently—this, indeed, is a matter of common knowledge—and it was estimated that the loss to the revenue is about four millions a year. But there is a set-off too, since some shareholders to whom bonus shares are issued might, on the footing of these being income, claim a return in respect of the 6s. in the £ already paid. According to the Chancellor of the Exchequer's speech in the House of Commons on 21st April, the corporation tax may be regarded as a composition in lieu of super-tax, to which there is the objection that it hits all shareholders alike—those who are liable to super-tax and those who are not.

Lighters as Warehouses.

THERE IS a tradition in the Divisional Court to the effect that on one occasion Mr. DANCKWERTS argued for three days on the point whether or not a "reservoir" is a "building of the warehouse class" within the meaning of the model building bye-laws, and that in the end he convinced the Court, who held that it was. We do not know the reference to the decision, if indeed it ever was given. But something very like it was the subject of decision by BAILHACHE, J., recently, in *Fisher, Reeves, & Co. (Limited)* v. *Armour & Co. (Limited)*, reported elsewhere. Here the question was whether or not river barges or lighters, are "stores" within the meaning of commercial contracts, which promise to sell beef "*ex* store" The plaintiffs claimed the return of £2,500 paid by them to the defendants for beef supplied under such a contract of sale. It turned out that the sellers had not stored the beef in warehouses, but had left it afloat in lighters owing to the congestion of the port. The point was whether there had been a warranty that the goods were in a store when sold; whether this warranty was an essential term of the contract, breach of which entitled the purchaser to rescind; and whether the accommodation of a barge could fairly be brought within the meaning of the term "store." As a matter of fact the point was a little more complicated than this. There was a question, also, whether the goods had been sold "*ex* store," or merely "spot, Rotterdam"; but this turned purely on questions of fact. It is interesting to note it, however, just in passing; because on this point his lordship held that a sale of goods "spot" merely means that they are in a deliverable state and ready for delivery at the port named, not that they have been bonded or have passed through the hands of the Custom House at the port named. As regards the main issue, Mr. Justice BAILHACHE distinguished between the terms "warehouse" and "store." The former he held to be a term of art, relating only to a conventional warehouse on shore. The latter he held to be a vague popular term, and therefore satisfied by any place in which goods could lie and receive shelter. He, therefore, held that the lighters sufficiently answered the term "store" to satisfy any warranty that might be proved. The decision appears to have created some alarm among commercial men, who are afraid that the obligation to accept delivery in craft instead of on shore may make them liable for additional expenses such as demurrage and marine insurance.

Situs of Bank Shares.

THOSE WHO are interested in the often very difficult question of determining the situs or locality of such choses in action as bank shares should peruse a recent case decided in the Supreme Court of Canada—*Smith* v. *Nova Scotia* (*Provincial Treasurer*) (58 Can. S. C. R. 570). The Province of Nova Scotia claimed succession duty in respect of certain shares in the Royal Bank which formed part of the property of the deceased, WILEY SMITH. The Royal Bank has its head office at Montreal, in the Province of Quebec, and a branch office at Halifax, in the Province of Nova Scotia. The deceased was domiciled and died in Nova Scotia, and the shares were on the Halifax (Nova Scotia) register, and could only be dealt with on that register. The Nova Scotia Court held that the appellants (representatives of the deceased WILEY SMITH) were liable in respect of succession duty on the shares, upon the ground that these shares were locally situate in Nova Scotia by being on the Halifax register. The appellants appealed to the Supreme Court of Canada, and the Province of Quebec then intervened and claimed succession duty on the ground that the shares were locally situated in Quebec by reason of the head office of the bank being at Montreal. The Supreme Court of Canada held that the Province of Nova Scotia, and not the Province of Quebec, was entitled to succession duty, and the appeal failed. But the Appellate Court expressly differed from the Nova Scotia Court in its reasons for upholding the latter's decision, and held that the shares were to be regarded as locally situate in Nova Scotia because the deceased owner had been domiciled there; the maxim, *mobilia personam sequuntur*, was held to apply. If that maxim did not apply, the Supreme Court of Canada thought the Province of Nova Scotia would still be entitled, and that the place of registration and not the place of the head office of the bank would then determine the situs of the shares.

Building Society Mortgages.

THE VIRTUE of a well-drawn interpretation clause in a deed was illustrated in the recent case before Mr. Justice P. O. LAWRENCE relating to transfers of building society mortgages —*Sun Permanent Benefit Building Society* v. *Western Suburbain, &c., Building Society* (*Times*, 21st April). The sale of the plaintiff society's mortgages by its liquidators was challenged on several grounds, and one was that the mortgages could not be transferred without the consent of the mortgagors. The learned Judge disposed of this objection very shortly by referring to the form of the mortgages themselves. These contained an interpretation clause by which it was declared that the expression "the society" should extend to and include the successors and assigns of the plaintiff society where the context should require or admit thereof. The effect of this clause, it was held, "is equivalent to a provision that the mortgage should be transferable by the plaintiff society without attempting to make any provision as to the position of the mortgagor and transferee after the transfer." *Re Rumney* and *Smith* (1897, 2 Ch. 351) has been considered to be an authority that building society mortgages cannot be transferred without the mortgagor's consent; though in that case the mortgage was made to trustees for the society. Special clauses have been sometimes inserted to get over this difficulty; see, for instance, 2 K. & E. Prec. (10th Ed.) 140. There seems no reason why Mr. Justice LAWRENCE's decision on the proper construction of the mortgage deed in the case before him should not be relied on as enabling an interpretation in the form above quoted to be used in place of the more lengthy and special clauses referred to.

Communications to the Judge.

MUCH INTEREST will be felt by many practitioners in the course taken by HORRIDGE, J., in *Hutchison* v. *Hutchison*

(*Times*, 21st ult.), because it helps to answer a query which must often have occurred to members of the legal profession and the public at large. Suppose a lawyer, or a layman, sees that a certain divorce suit is undefended, and happens to possess information of vital importance to the Court in giving its judgment on the facts. What ought he to do? Normally, an outsider must not write to the trial judge; such an act practically amounts to a very serious "interference with justice," and, therefore, contempt of Court. Usually, indeed, the outsider seised of such special information should communicate it to the party in the case, who ought to be informed in the interests of justice. If there is no such party, as in an undefended divorce, then, probably, the King's Proctor would be the proper recipient of the information. But sometimes even the latter course is not feasible, for the King's Proctor does not usually interfere until after a decree *nisi* has been granted. In the present case, a solicitor acquainted with the facts saw in the undefended list of the Divorce Court a petition by a wife whom he knew to have in fact committed bigamy, and to have been the defendant in a nullity suit at the instance of the second husband. He accordingly placed these facts in a letter, without comment, and sent it up to the judge at the trial. Mr. Justice HORRIDGE was assisted by the information, which the lady had not disclosed either to her solicitor or to counsel, and which, therefore, would not have reached the Court but for the solicitor's action, unless and until the King's Proctor—after the grant of a decree *nisi*—came to hear of it and to intervene. Obviously, expense and the time of the Court is saved if the judge learns the true facts at the trial, and not on an application of the King's Proctor to rescind the decree *nisi*. So Mr. Justice HORRIDGE commended the action of the solicitor who had assisted him. At the same time the precedent opens up a wide question as to what is advisable in such cases; and probably this novel mode of acting as *amicus curiæ* will not frequently be resorted to. Cases like the present, when it was entirely permissible and proper, cannot be of frequent occurrence.

The Registration of Highways.

THE MINISTRY OF TRANSPORT is currently reported in the daily Press to have resolved upon a novel form of "registration"—namely, the numbering and registering of all the highways in the kingdom. In these latter days we all are, or were, numbered and registered under the National Registration Act. Our births, our deaths, our marriages, are also registered. Ships are registered, and so are every kind of motor vehicles, including "motor scooters." And now it is proposed to register highways! Some interesting points at once suggest themselves. In addition to numbering a road, why not add to it letters indicating its category? For instance, if it is in good repair, or in indifferent repair, or so ill-repaired as to be a nuisance, the letters A, B, C, respectively, might be added to the number—much as the pronouncements of Lloyd's surveyors of ships are recorded on the Shipping Register. In such a case, an interesting question would arise in proceedings for non-repair of a highway, and on a suit for special damage resulting to the plaintiff by reason of such non-repair—would the category of the highway on the map be (1) admissible in evidence, (2) available as proof of "notice" of defects to the injured party? Again, some mode of distinguishing between highways repairable by the public at large and those merely dedicated to the public but not repairable by them, might be indicated on the map. This, again, would be useful to the motorist. And the map might contain a note of any kinds of "extraordinary traffic" which by lapse of time had become "ordinary" on that road. In fact, all sorts of points might well be placed on the register. The registration of highways promises to be not less interesting in fruitful possibilities than the proposed or existing system of registering land. But the question is still in the embryo stage.

The Ministry of Transport's Silence.

IT IS fair to say, however, that those possibilities have not yet been considered by the Ministry of Transport. Its present proposals are much more modest. It proposes to draw a distinction between the old main roads, or turnpike roads, since 1886 vested in the county councils, and the lesser roads vested in district councils. The main roads, like the French *Routes Nationales*, are alone to be numbered and registered. This has at least the advantage of letting the wayfarer know whether he is dealing with a county council or a district council road. The number of each main road is to appear on every mile-stone or sign-post, as well as an indication of direction and distance. The proposal is an interesting one, and evidently marks one advance further along the path of nationalizing our main roads. Already the policy of the Road Board and the Development Commissioner, coupled with the new proposals to allot vehicle taxes to the repair of main roads, have taken long strides in this direction. When it is complete the "King's Highway" will be, not merely dedicated to the use of His Majesty's subjects, but vested in His Majesty as owner of the freehold over which the easement of public user is imposed.

Property Law Reform at Home and Overseas.

VI.

THE variety in the method and degree of reform of property law overseas is apt to give the impression that the Dominions have been more active and progressive as a whole in their reforms than the Mother Country. It must, however, be borne in mind that the majority of substantial reforms in this sphere have had their origin in England, though occasionally these have, on their adoption overseas, been developed further and more rapidly than at home. The Married Women's Property Acts and the Conveyancing Acts were first enacted in England, though isolated enactments in them were no doubt anticipated in individual dominions. Another group of statutes—the Settled Land Acts—is almost peculiar to the English statute book, and these have only been occasionally and in part adopted overseas. They are, in fact, the outcome of the English system of primogeniture and large family landed estates, and this system has never taken root deeply in the Dominions. These statutes do, however, constitute a definite line of reform, advancing along a path untrodden for the most part by the oversea Dominions.

The underlying principles of the Settled Land Acts are two: The tenant for life is treated as owner of the land, and ownership is conferred through the medium of statutory powers. By developing these two principles the idea of ownership has been brought into prominence at the expense of the idea of dependent tenure, and the practical importance of dependent tenure has been minimized accordingly. The advent of the Settled Land Acts has created such a mass of new and troublesome technicalities that their importance as a reforming agent in the theory of land ownership has rather been lost sight of. But they do, undoubtedly, constitute an important contribution to the movement in property law reform, and the contribution is one to be credited solely to the Mother Country. The incorporation of the Settled Land Acts system into the property law of the country has done much to prepare the way for the further reforms proposed by the Law of Property Bill now before Parliament. Although confined in its operation to land, and having nothing to do with the law of chattels, the Settled Land Acts system has helped on reform in the direction of assimilating the law of land and chattels by depressing the notion of dependent tenure (applicable to land only) and exalting the notion of ownership, detached from an estate in the land, estates being also primarily connected with land and not chattels.

The proposals in the Law of Property Bill, while including

that abrogation of the heir at law which has long been effected in most oversea dominions, go far beyond any reform yet carried out overseas in the direction of creating one law for land and chattels. This far-reaching reform, if carried out, will be another illustration of the progress of English reform already referred to—viz., that large and substantial reforms of property law have, in the majority of instances, originated in the United Kingdom. Should the Bill become law, there is every reason to suppose that, though not necessarily at once, the Dominions will, as in the case of the Married Women's Property Acts, Conveyancing Acts, &c., eventually follow the lead of the home legislature. One reservation, perhaps, should be made. The Dominions are likely to accept the general principle of assimilating the law of land and chattels. They are not at all likely to accept the whole of the machinery devised in the Bill for carrying out this assimilation. In particular, the provisions for making the legal estate of even more importance than it is now are not likely to find favour out of the United Kingdom. As stated in a previous article, the Dominions believe they have found a better way towards simplifying land transactions than magnifying the importance of the legal estate.

Some attempt has been made in this series of articles to give a comparative view of the changes, actual and proposed, in property law in England and the oversea Dominions respectively, and to make a very rough comparison between the reform movements at home and overseas. The goal to be attained in both cases is the same, and this goal is none the less definite for not always being consciously before the draftsmen and the legislators responsible for carrying out changes in the law. Nor is the goal any the less identical in both cases, because the ostensible principle underlying reform is not always called by the same name. Abrogation of dependent tenure is one name that may be given to the principle of these reforming movements, and assimilation of the law of land and chattels is another name. These both, in fact, mean the same thing, for in attaining one the other is gained. That this attainment of one law for land and chattels is really the goal towards which the reforming movements have tended is, of course, only to be perceived by taking a detached view of the whole of the movements. One law of ownership for both land and chattels is then the goal, and one point of interest is to observe that the routes chosen are not identical.

If some of the differences between property law in England and overseas are considered, it will be found that these differences correspond with and illustrate a difference in the method of attaining a law of ownership for land. For instance, the paramount importance in England of the legal estate is directly connected with the absence of any general system of registering transactions with land. Overseas general systems of registration are established, and the legal estate has not the importance that it has in England. Much has been done in England towards building up a theory of land ownership by means of powers under statutes. This is illustrated both by the Settled Land Acts and also by the judicial view taken in England, so far removed from that current in the oversea Dominions, that registration of title confers merely statutory powers and not an estate in the land. In the oversea Dominions, on the other hand, the theory of land ownership that seems to be gradually emerging is one based on substantial equitable right. This is illustrated by the priority over legal interests given to equitable interests when registered, under systems of deed registration, and to the disregard of the technical legal estate in transactions with land under a system of registration of title. But the goal is the same—one law of ownership for land and chattels, involving the abrogation of dependent tenure.

Regarding the reform movements at home and overseas for the moment as one movement in the direction of a single law of ownership for land and chattels, the meaning of this in relation to jurisprudence in general should be noticed. There is some relevance here in what Professor Dicey has said with reference to another sphere of law: "It is of great importance for anyone interested in the comparative study of law to note that English and Continental law are each gradually tending to resemble one another" (*Law Quarterly Review*, xxx., 278). And this remark is but an echo of what MAINE said long ago (Village Communities, 4th Ed., 332) "All laws, however dissimilar in their infancy, tend to resemble each other in their maturity . . . . we in England are slowly, and perhaps unconsciously or unwillingly, but still steadily and certainly, accustoming ourselves to the same modes of legal thought, and to the same conception of legal principle, to which the Roman jurisconsults had attained after centuries of accumulated experience and unwearied cultivation." Both "Continental" and "Roman" law have one theory of ownership for land and chattels—movables and immovables—and it seems likely that the next wave of reform will, if the present does not, carry us over the barrier of dependent tenure altogether, and set us in the haven where no distinction of theory is made between ownership of chattels and ownership of land.

JAMES EDWARD HOGG.

(*Concluded.*)

William Maxwell Evarts.

THESE volumes* are a monument, compiled by filial piety, to the memory of one of America's greatest forensic orators. Four speaking likenesses present to the reader EVART'S striking features, and shew the intellect and force which fashioned his career. The first is from a portrait by THOMAS HICKS, painted in 1867, the property of the Century Club, New York. This is prefixed to Volume I. Volume II. has a portrait—the true American type, we should say—from a painting by WILLIAM MORRIS HUNT, of 1870; and Volume III. shews a marble bust, of 1873, by AUGUSTUS SAINT-GAUDENS and there is a later portrait of 1887 in the middle of this volume. It takes time to read the man in the copious collection of his speeches; in his portraits and in the sculptured features his greatness reveals itself in an instant.

The Introduction, which would have been the natural place for the biographical details necessary to reconstruct EVART'S career, gives little direct information about him. It tells us that he was a partner in the firm of EVARTS, SOUTHMAYD & CHOATE, but it tells little else. JOSEPH H. CHOATE was the subject of a recent autobiography which aroused great interest, and we took from that source at the time some interesting details about CHARLES F. SOUTHMAYD, who seems to have done the spade work of the office, while his better-known partners won fame in a wider sphere (62 SOL. JOURNAL, pp. 19, 615; 63 *ibid.* p. 240). But a search to the end of Volume III. reveals an Appendix containing "A Brief Chronological Summary of the Career of WILLIAM MAXWELL EVARTS"—a very inconvenient place for it—and this gives the required information. He was born in Boston, in 1818. He went to Yale in 1833 and graduated, with honours, in 1837. With him were MORRISON R. WAITE, afterwards Chief Justice of the United States Supreme Court, and EDWARD PIERREPONT, afterwards Minister to England—offices which they held at the same time that EVARTS himself was Secretary of State.

The year 1838 to 1839 was spent in the Dane Law School, in Cambridge, under Judge STORY and Professor GREENLEAF. In the fall of 1839 he entered the office of DANIEL LORD, in New York City, as a Law Student, and remained there until he was admitted as an attorney of the New York Bar in 1841. In 1846 he took the oath as Counsellor in Chancery in New York. He was also admitted, in 1841, to practise as attorney and counsellor in the Courts of Massachusetts. In October, 1841, he opened an office in Wall-street, and a fortnight later received a retainer of 50 dollars for the defence of MONROE EDWARDS, the notorious forger. At the beginning of 1842 he joined CHARLES E. BUTLER in partnership, and this firm, with its successors in which EVARTS was a partner, covered a period of nearly sixty years. Its constitution as EVARTS, SOUTHMAYD & CHOATE has already been noticed. Finally it was EVARTS, CHOATE & BEAMAN, and was dissolved on the death of Mr. BEAMAN and Mr. EVARTS, within a short time of each other, in 1900 and 1901. The successor to these firms at the present time is the firm of EVARTS, CHOATE, SHERMAN & LEON, with offices at 60, Wall-street, where EVARTS started in 1841. EVARTS married, in 1843, HELEN MINERVA WARDNER, and to her these volumes are dedicated. He was admitted to practice in the United States Supreme Court in 1847, and from 1849 to 1853 he was Assistant United States Attorney for the Southern District of New York.

In the decade preceding 1860 EVARTS took a prominent part in the movement against slavery; and, in 1855, at a private meeting

* Arguments and Speeches of William Maxwell Evarts. Edited, with an Introduction, by his son, Sherman Evarts. In Three Volumes. New York, The Macmillan Company. £4 10s. net.

in New York, after stating that he was not worth 4,000 dollars, he gave his cheque for 1,000 dollars to the Emigrant Aid Company. He was engaged in the same cause professionally when, in 1860, he argued the *Lemmon Slave case* for the State of New York in the New York Court of Appeal, against CHARLES O'CONNOR, who appeared for the State of Virginia. On the breaking out of the Civil War EVARTS took an active part on the Federal side, and was retained by the Government in the case of the *Savannah Privateers* and in the Prize Causes. In April, 1863, he was sent by the Government on a private mission to England, in a professional capacity, to prevent the escape of any more vessels built and equipped for the Confederate Navy, and also with a view of influencing, as far as possible, the attitude and opinions of public men in England in reference to the war. He returned to America in July; but again in December of the same year, sailed for Europe on a similar errand which took him to Paris as well as London. In 1867 he was engaged by the Government in the prosecution of JEFFERSON DAVIS for treason. In 1868 he was counsel for the defence in the impeachment of President JOHNSON, and in 1872 was one of the counsel for the United States before the Geneva Arbitration Tribunal. In 1875 occurred the most notable private case in which he was concerned—the action for *crim. con.* brought by THEODORE TILTON against the Rev. HENRY WARD BEECHER, the pastor of Plymouth Church, Brooklyn. This occupied the first five months of the year. In 1876 he delivered in front of Independence Hall, Philadelphia, the oration upon the centenary of the Declaration of Independence, and in the following year was counsel for the Republican Party before the Electoral Commission in the disputed Presidential election. This turned on the votes of Florida, Louisiana, South Carolina and Oregon, and resulted in the election of HAYES, the Republican candidate. Thereupon EVARTS became Secretary of State and held this position throughout President HAYES' administration. In 1881 he was appointed by President GARFIELD head of the Delegation to the Monetary Conference in Paris, and on his return in the fall of the year resumed his practice. In January, 1885, he was elected United States Senator for New York, and in June, 1889, appeared in his last case—*Post* v. *Weil* (115 N. Y. 361)—an important real property case in the New York Court of Appeals. His eyesight was now failing, and after this case he came to Europe to consult specialists at Carlsbad. On the close of his term in the Senate he lived in retirement, and he and Mrs. EVARTS celebrated their golden wedding on 30th August, 1893. He died in New York in February, 1901, leaving his widow and nine of his twelve children surviving. His widow died in 1903.

We have noticed in the above sketch that EVARTS' career commenced with the trial of the forger MONROE EDWARDS. This at once brought him into prominence. As junior counsel for the accused he opened the case for the defence, and "expecting to occupy but a few minutes in his address to the jury, he spoke for an hour-and-a-half, eliciting at the close a ripple of applause from the crowded audience," applause, of course, suppressed by the court. One of his leaders, Senator CRITTENDEN, during a walk after the trial, complimented him upon the ability he had shown and in conclusion said:—"Allow me to congratulate and encourage you on the course of life you have adopted. I assure you that the highest honours of the profession are within your grasp, and with perseverance you may expect to attain them." This was told by EVARTS many years after to one of Senator CRITTENDEN's daughters, and he added: "These words from Mr. CRITTENDEN would have gratified the pride of any young lawyer and given him new strength for the struggles of his profession. I can truly say they have been of the greatest value to me through life."

The above indicates the nature of the arguments and addresses which are recorded in these volumes. We can only touch briefly on a few of them. Some, such as the arguments in the *Bank Tax case* in 1866 (3 Wall. 373, 4 Wall. 244), and before the Electoral Commission, are concerned with matters which have no special interest here, and the address to the jury in the WARD BEECHER case, which occupies nearly half of the second volume, may be referred to by practitioners in the Divorce Court, but it calls for no special mention. We are reminded that the matter ended in the disagreement of the jury, who were by a majority of 9 to 3 in favour of the Rev. HENRY WARD BEECHER. But the argument in the *Lemmon Slave case* (1860) with which Vol. I opens is of permanent importance, and covers the whole question of the duty of the Free States to ignore as regards slaves brought within their territory the doctrines of the Slave States, under which a slave was a chattel, subject to the owner's power of life and death, save where restrained by statute. How these doctrines arose may be historically explicable, just as there may be historical and social reasons for the atrocities practised to-day against the negroes under Lynch Law, which the Executive Powers of the United States appear to be unable to restrain. But the legal doctrines of slavery belong to a past age. The case was simple enough in its facts. In November, 1852, JONATHAN LEMMON and his wife, citizens and residents of Virginia, came to New York by boat from Norfolk, Virginia, bringing with them eight negroes, who were, in Virginia, slaves and the property of Mrs. LEMMON. Their ultimate destination was Texas, another Slave State. They were to stay in New York only till the departure of a boat to Texas to enable them to complete their journey. A negro named LOUIS NAPOLEON obtained a writ of *habeas corpus* for the production of the slaves, and on this judgment was rendered giving the slaves their freedom (New York Superior Ct. Rep. 5 Sandford, 681). This was affirmed on appeal to the Supreme Court (N.Y. Supr. Ct. Rep. 26, Barbour, 270), and then by the Court of Appeals (20 N.Y. Ct. of App. Rep. 562), by five judges to two, one expressing no opinion. Mr. EVARTS' argument was addressed to the Court on the final appeal. The "points," with the statutes and cases in support of them, are set out and form an excellent example of the way a case should be prepared. The cases, of course, include *Sommersett's case* (1772, 20 State Tr. 1), and EVARTS was able to start from the position that "by the common law of England, any such status of slavery as it is known in the United States, or as it is pleaded here as an answer to the writ, never existed. EVARTS pointed out (p. 77) how Lord MANSFIELD tried as hard as a judge ever did to avoid deciding that case. "It is amusing to follow the report in the State Trials, and see how the argument was postponed, from time to time, on a suggestion thrown out by the Court of the immense influence on property that the decision in the particular case would have." There were then 14,000 slaves in England brought from the plantations and held without suspicion by their masters of the soundness of the doctrine that the Virginia negro might be lawfully held as a slave within the realm of England. There were, of course, considerations arising out of the relations of the States in America which did not arise in *Sommersett's case*, and there was the early Statute Law of New York in favour of freedom, including the declaration that every person brought into that State as a slave, except as authorized by the Statute, should be free. But the exception had been repealed and the argument in favour of freedom prevailed, though the question for the United States, as a whole, could not be settled without raising the gravest of constitutional questions or without resort to civil war.

We must be content to take the argument in the *Lemmon Slave case* as typical of the legal research and of the appeal to wider principles of politics and humanity with which EVARTS conducted his cases. It is common to remark that forensic oratory is at an end, but this was not so during EVARTS' career; and forensic oratory will always regain its own when the case gives occasion for it and the orator is found. As to his argument in the case of the *Savannah Privateers* it has been said that it was "really a philosophical discussion of the bases of Republican Government." "I had," said EVARTS, in writing to a friend, "seven counsel with seven separate speeches against me, and had to reply (1) for the Prosecutor; (2) for the Government; (3) for the Republican Party; (4) for the Free States; (5) for the Nation; (6) for the principles of Constitutional Government; (7) for the human race; and all these though I had a fee only for one of these interests." It is, perhaps, not surprising that an advocate who took this view of his duties, delivered addresses which, it may be surmised, somewhat severely taxed the endurance of the Court.

Of the numerous addresses delivered elsewhere than in Court, the most noteworthy, perhaps, are the "Eulogy on Chief Justice CHASE" and the Centennial Oration, "What the age owes to America." The former is an appreciation of a notable judicial career and has permanent interest. Why have we not something of the same kind here? We have the judicial commemoration in court in the decease of a well-known judge, but this is too near the death to be more than a sympathetic and nearly impromptu tribute. EVARTS' "Eulogy" was delivered to the alumni of Dartmouth College—CHASE's old college—sometime after his death, when, as he said, the sense of bereavement was over—"The commemoration which brings us together has about it nothing funereal, in sentiment or observance, to darken our minds and sadden our hearts to-day"—and attention could be concentrated on a great judicial career. And the Centennial Oration well deserves to be reproduced in permanent form. And there is much else—some of the addresses of general interest, some of special interest to lawyers—the speech in 1867 on Judicial Tenure and the speech, in 1882 at the meeting of the American Bar Association, on the relief of the congestion in the United States Supreme Court. But we have said enough to call attention to these volumes. As we said at the outset they are a worthy memorial to a great American advocate and statesman.

Presiding at the annual meeting of the Institute of Chartered Accountants, on Wednesday, Mr. J. W. Woodthorpe said that since the Council's report had been issued one woman—Miss Harris Smith—had been admitted to the Fellowship, and she occupied the proud position of being the first and only woman chartered accountant in the world.

Reviews.

Notable Trials.

NOTABLE TRIALS: REX *v.* H. H. CRIPPEN. Edited by FILSON YOUNG, Editor of "Trial of the Seddons," &c. William Hodge & Co. (Limited). 10s. 6d.

This additional volume in the "Notable Trial" series follows the precedent set by previous issues. There is an interesting introduction, followed by a verbatim report of the evidence and speeches, sub-divided and arranged. Two appendices set out matters of interest affecting the case. There are seven full-page illustrations, including portraits of Lord Alverstone, Sir R. D. Muir, and the prisoner. The introduction, extending to three and a-half pages, is readable and full of human interest.

Mutual Trade Associations.

TRADE ASSOCIATIONS. By ALFRED HUTCHISON, Solicitor, and PERCY HANDCOCK, Barrister-at-Law. Sweet & Maxwell (Limited).

This short treatise of 292 pages, half of which is occupied by the appendix of forms and the index, is intended to serve as a practical handbook for lawyers and commercial men engaged in the formation and conduct of the work of mutual trade associations for the promotion of trade and industrial research at home and abroad. In other words, it is a treatise on the employers' type of industrial association as distinguished from that of the workman. A study of industrial economies, now an important subject in the economic and commercial degrees of the newer Universities, has led to a demand for books dealing with various aspects of "Industrial Law"; and the present work seems to contain the kind of materials useful to the students of that subject.

Books of the Week.

Criminal Law.—Criminal Appeal Cases: Beard's Cases March 15th, 1920. Part 7. Edited by HERMAN COHEN, Barrister-at-Law. Sweet & Maxwell (Limited). 7s. 6d. net.

Digest. - Mews' Digest of English Case Law. Quarterly Issue April, 1920. By J. AUBREY SPENCER, Barrister-at-Law. Stevens & Sons (Limited); Sweet & Maxwell (Limited). Annual subscription, 20s.

Income Tax.—Royal Commission on the Income Tax. Index to the Seven Instalments of the Minutes of Evidence and Appendices. The Stationery Office. 1s. 6d. net.

CASES OF THE WEEK.

House of Lords.

MANTON *v.* CANTWELL. 19th April.

WORKMEN'S COMPENSATION—ACCIDENT ARISING OUT OF AND IN THE COURSE OF THE EMPLOYMENT—PURPOSES OF EMPLOYER'S TRADE OR BUSINESS—THATCHING ROOF OF FARMHOUSE—CASUAL LABOURER—PAYMENT BY DAY—EVIDENCE AS TO LOCAL PRACTICE—WORKMEN'S COMPENSATION ACT, 1906 (6 Ed. 7, C. 58), s. 13.

The respondent, a farmer living near Tipperary, engaged a man to thatch his farmhouse. The man was a casual labourer, who worked for farmers in the neighbourhood, doing such odd jobs as cutting turf, thatching cottages, and the like. There was evidence that farmers often thatched the cottages themselves. While engaged in thatching the respondent's farm cottage, he fell from the roof, sustaining injuries from which he died some months afterwards. The county court judge made an award in favour of his widow, but the Court of Appeal in Ireland set the award aside. The widow appealed.

Held, that the question whether a workman was employed for "the purposes of his employer's trade or business" within section 13 of the Act was a question of fact that could only be decided on the particular circumstances of each case. There was evidence here on which the award of the county court judge could be supported, and the Court of Appeal in Ireland ought not to have set it aside. The appeal was therefore allowed.

Appeal by the widow of a man named Manton from an order of the Court of Appeal in Ireland setting aside an award in her favour at the hearing of a claim for compensation for the death of her husband by the learned judge of the Tipperary County Court. The facts fully appear from the judgment.

Lord BIRKENHEAD, C., in moving the appeal should be allowed, said that the appellant's husband had been called in by the respondent to thatch the roof of the respondent's farmhouse, in which the respondent resided. The man was a labourer who was employed by the farmers in the district to do various things, such as thatch houses, cut turf, and so forth. On 25th May, 1917, he was employed in thatching the respondent's house, when he fell from the roof and sustained serious injuries, involving concussion of the brain and paralysis. On 2nd August, 1917, Manton requested arbitration, and after various interlocutory proceedings, an agreement was reached on 29th October, 1917, between the solicitors for the parties, under which the respondent agreed to pay him 15s. a week. On 25th October, 1918, Manton died as a result of the injuries he received on 25th May, 1917, and letters of administration were granted to his widow. On 29th November she requested arbitration, and the claim was dealt with by the judge on 15th January, 1919, who ordered the respondent to pay £234. Two points were argued. It was said on behalf of the respondent that the case of the deceased man was covered by section 13 of the Workmen's Compensation Act. The material passage of the section read: "'Workman' does not include any person . . . whose employment is of a casual nature, and who is employed otherwise than for the purposes of the employer's trade or business. . . ." The language there used makes it clear that a workman employed for the purpose of the trade or business of his employer is liable, even though the employment be that of a casual nature. The county court judge held that Manton was a "workman," and the respondent was liable under the Act. It was argued that the agreement of 29th October constituted an estoppel against the respondent's answer. The Irish Court of Appeal set aside that award, and the widow appealed to this House. In his lordship's opinion the award of the county court judge was right, and should be restored. In considering the question whether Manton's employment was for the purposes of the trade or business of the respondent, it was not necessary to travel beyond the facts of this particular case. The facts here were that a farmer living in a modest estate was under the necessity to thatch the roof of his farmhouse. It was a very frequent practice for farmers to carry out this work for themselves. The material used, the straw, was grown upon the farm, and if not required for thatching could be disposed of as a product of the farm. The evidence before the county court judge abundantly established that farmers in that neighbourhood did their own thatching, and it was obvious that to carry out the business of farming a farmhouse was needed. It was hardly possible to conceive of the case of a farm at which at least some office work must not be carried out. Here was a man who was earning his living as a farmer, compelled by his own rustic Acts to effect a reparation of the roof of his farmhouse, and he called in a man to do that reparation, himself finding the materials. In his opinion the man was employed at his employer's trade or business, and the appeal should be allowed. He desired to add that he concurred in the view of the Judges below that no question of estoppel arose in this case.

Lord FINLAY agreed. It was clear, owing to the wording of section 13, that where a casual workman was "employed" otherwise than for the purposes of the employer's trade or business he was not a "workman" within the meaning of the Act. The decision of that question turned entirely upon a narrow scrutiny of the facts in each particular case when they came before the Courts for decision.

Lord CAVE gave judgment to the same effect.

Lord ATKINSON concurred.

Lord SHAW was of the same opinion. The question here was whether the job on which the deceased man was employed as a casual worker was "for the purposes of the employer's trade or business." He declined to be bound by any general propositions of so-called principle or law in cases of which this was an example. Such, for instance, that it was sufficient that the job was done or not upon the business premises. He had no desire to suggest any doubt of the soundness, on the one hand, of *Alderman* v. *Warren* (9 B. W. C. C. 507), where the job was held to be for the purposes of the employer's trade or business, or, on the other hand, of *Boothby* v. *Peter Patrick & Son* (11 B. W. C. C. 201), where the job was held not to be so. Between those points might lie many stages of connection of the job with the trade. Here the arbitrator held that the thatching of this small farmhouse, which was a job often done by the farmers themselves, or upon which an ordinary farm hand might be turned, was a job which was intimately connected with the trade or business of the farm. And he agreed with him. Appeal allowed.—COUNSEL, for the appellant, *J. A. Murnaghan* (of the Irish Bar) and *C. T. Williams*; for the respondent, *Thomas Scanlan*. SOLICITORS, *F. J. Berryman*, for *L. J. Ryan*, Thurles, and *John P. Carrigan*, Thurles, for the appellant and respondent respectively.

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

DELANEY *v.* METROPOLITAN RAILWAY CO. No. 2 4th May.

NEGLIGENCE—RAILWAY COMPANY—STARTING TRAIN WITH A JERK—PASSENGER INJURED BY SLIDING DOOR OF CARRIAGE.

The plaintiff entered a carriage of an electric train at one end, and, when he was turning from the vestibule to go to a seat, the train was started suddenly without warning. He was thrown off his balance, and to save himself put out his hand, and it was caught by the sliding door and crushed, the door being shut by the momentum of the train in starting. In an action for negligence in starting the train without

warning a jury at the Mayor's Court awarded the plaintiff £35 damages. The Divisional Court (1920, W. N. 24) set aside the judgment, being of opinion that when the plaintiff had got into the carriage there was, in the circumstances, no duty on the railway company to give him warning, and the plaintiff could not recover.

Held, allowing the appeal, that there being evidence on which the jury, in the particular circumstances of this case, could infer negligence, their verdict could not be disturbed.

Appeal by the plaintiff from a judgment of a Divisional Court (Bray and Bailhache, JJ.) setting aside a judgment entered for him for £35 agreed damages at the trial before the Recorder and a jury at the Mayor's Court. The facts sufficiently appear from the headnote. Counsel in support of the appeal argued that there was evidence of negligence to go to the jury. The train started with a jerk and before he expected it would. The sliding door was in the nature of a "trap," and the company ought, therefore, to take additional precaution to protect passengers. He referred to *Jones* v. *Great Western Railway* (1 T. L. R. 333). For the company negligence was denied, and it was contended that when once a passenger had entered a train it was his duty to look after himself.

BANKES, L.J., in allowing the appeal, said he desired to say nothing that would increase the difficulty the company had in carrying the multitude of passengers it did daily. A case such as this must be decided on the evidence given in the court of first instance, and he thought the plaintiff's evidence was sufficient to decide the case upon. On that there was sufficient evidence to go to a jury that the company had been guilty of a want of proper care. The altered conditions of travelling since the introduction of electric railways required the safety of passengers to be considered according to the circumstances in which they now travelled. It seemed to him that there were a combination of circumstances leading to the accident which the company ought to have avoided. These circumstances were the starting of the train more suddenly than in the ordinary way, which threw the plaintiff off his balance, and at the same time threw him in the direction of the doorway, with the result that the sliding door crushed his fingers. The plaintiff said that these two things meant that the railway company did not carry him safely, and that there was a duty imposed on them to avoid that state of things of which he complained. He thought the railway company were under an obligation to do something which would not leave that particular door in such a position that the sudden starting of the train automatically closed it, and thus endangered the safety of passengers in the carriage. For these reasons he thought there was evidence from which the jury could infer negligence. A proposition of law had been contended for by counsel for the company that as soon as a passenger entered a railway carriage there was no longer any duty upon the company to look after him; he must look after himself. That proposition could not be accepted.

SCRUTTON, L.J., said it was with considerable hesitation that he concurred in the appeal being allowed. He thought there was evidence on which the jury might find that the train in which the plaintiff was travelling was started in some way out of the ordinary way that caused a greater jerk than usual.

ATKIN, L.J., agreed, and the appeal was allowed with costs there and below.—COUNSEL, for the appellant, *H. J. Rowlands*; for the respondent company, *Barrington-Ward*, K.C., and *Du Parcq*. SOLICITORS, *H. S. Wright & Webb*; *Buchanan Pritchard*.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—King's Bench Division.

FISHER, REEVES & CO. (LIM.) v. ARMOUR & CO. (LIM.).
Bailhache, J. 15th and 16th April.

CONTRACT—SALE OF GOODS "EX STORE"—WAREHOUSE—"SPOT GOODS"—DELIVERY FROM LIGHTERS—REPUDIATION OF CONTRACT.

Goods were sold "ex store," and as "spot goods." They were in fact on lighters at Rotterdam, where the warehouses were so crowded that the goods could not be accommodated there;

Held, that the goods were rightly described as "spot" goods, and that they could be sold ex store, as "store" was not equivalent to warehouse, but was a general term, which might properly be used for any place in which goods were in fact stored.

Action in the Commercial Court before Bailhache, J. On 4th November, 1919, the plaintiffs, by a verbal contract, bought from the defendants 500 cases of boiled beef, which was then at Rotterdam. The plaintiffs, on the same day, wrote a letter to the defendants saying, "We beg to confirm purchase of 500 cases . . . South American beef spot Rotterdam at 22.25 dollars per case. We shall be glad to have your confirmation of this transaction in due course." The defendants sent an invoice, and on 14th November wrote to the plaintiffs the following letter:—"Referring to your call on us this afternoon in reference to the 500 cases . . . boiled beef which you recently bought from us ex store Rotterdam, this is to advise you that the goods in question were shipped to Rotterdam 'in transit'; you should, therefore, experience no difficulty in moving them to another point." The plaintiffs paid for the goods, and obtained a delivery order. The plaintiffs, having become aware in December that the goods were, and had been for a considerable time, in lighters, as the Rotterdam warehouses were full, purported to repudiate the contract on the ground that the goods, being in lighters, could not be sold "ex store," and they claimed to recover in this action the amount they had paid to the defendants for them.

BAILHACHE, J., in his judgment, said that while he did not think that the words "ex store" contained in the letter of 14th November did more than identify the transaction, the defendants apparently recognized that the goods were to be in store in Rotterdam. Treating the words as part of the contract, the question was whether the sale was correctly described as "ex store Rotterdam," when in fact the goods were in lighters. It was said for the plaintiffs that it was a term of the contract that the goods should be delivered ex store Rotterdam. The letter of 14th November seemed to be an acknowledgment of the fact that it was a term of the contract; and the further correspondence also seemed to shew that the defendants treated it as if it were a term of the contract. Taking the case upon that footing, the question was whether the goods, being in lighters, could be correctly described as sold ex store. So far as the point about the goods being "spot" goods was concerned, there was nothing substantial in that. When goods were called "spot" goods, that meant that they were at the particular place, and in a deliverable state, and the fact that certain Custom House formalities might have to be gone through before actual delivery could take place did not prevent them from being "spot" goods. With regard to the substantial point in the case, whether the goods were properly to be called ex store, it appeared that large quantities of goods had been sent to Rotterdam to be forwarded to Germany, but owing to financial difficulties about the fall of the mark Germany did not take up the goods to the extent anticipated, and there consequently occurred a great glut of goods in Rotterdam. The warehouses were full, and large quantities of goods were stored in lighters. There were advantages and disadvantages in the storage of goods in lighters, but if it were not in accordance with the contract that goods in lighters should be sold ex store, the fact that there may be advantages in so storing the goods would not avail the defendants. The plaintiffs said that "store" was equivalent to warehouse, and that the word store conveyed the idea that the goods were in a warehouse. He did not accept that contention. "Warehouse" had a specific meaning, whereas, in his opinion, the word store was a general term, and might properly be used to describe any place in which goods were in fact stored. For instance, suppose those goods had been on the quay, and had been stored there, he thought they might have been sold ex store, although no one would say that a quay was a warehouse. In his judgment the goods in question could properly be sold ex store, and the plaintiffs' point therefore failed, and there must be judgment for the defendants.—COUNSEL, *Hastings*, K.C., and *Jowitt*, for the plaintiffs; *Bevan*, K.C., and *Claughton Scott*, for the defendants. SOLICITORS, *Cosmo Cran & Co.*; *W. A. Crump & Son*.

[Reported by G. H. KNOTT, Barrister-at-Law.]

CASES OF LAST SITTINGS.

Court of Appeal.

***Re* WALLACE. CHAMPION *v.* WALLACE.** No. 1. 14th and 15th January; 30th March.

WILL—BEQUEST OF RESIDUE—CONDITION—LEGATEE TO ACQUIRE TITLE OF HONOUR—GIFT OVER ON NON-FULFILMENT OF CONDITION—VALIDITY—PUBLIC POLICY.

A testator bequeathed the residue of his estate, after giving life interests therein to his children, to his eldest son upon condition that he should have acquired the title of baronet or other title superior thereto.

Held (affirming Eve, J.), *that a gift upon such a condition was not void as offending against public policy.*

Egerton *v.* Earl Brownlow (4 *H. L. C.* 1) *distinguished, on the ground that there the condition of the gift was that the donee should obtain a peerage within a limited period. The principle of that decision is one that should not be extended.*

Appeal by the defendant, Major C. W. Wallace from a decision of Eve, J. (reported 63 SOLICITORS' JOURNAL, 704; 1919, 2 Ch. 305), on an originating summons to determine the validity of a condition in the testator's will. The testator, Charles William Wallace, by his will, dated 20th January, 1912, devised and bequeathed his residuary, real and personal estate to his executors and trustees on trusts for sale and conversion, and subject to the payment of an annuity directed the annual income of his residuary estate to be divided equally among such of his five children, Major C. W. Wallace, R. Wallace, and his three daughters, as should be living on the dates on which such income was realized, with a provision in favour of grandchildren in certain events. Then followed clauses 17 and 18, on which the present case arose:—"(17) Subject to the provisions of the last-mentioned clause, and to any outstanding claims on the income of my residuary estate, I direct that the capital of my residuary estate shall go to and vest in either or both of my said sons who shall have acquired the title of baronet or other title superior thereto . . . and upon either of my sons acquiring such a title I direct that after such provision shall have been made as my trustees consider necessary for the protection of the rights of my other children or of any grandchildren of mine under the provisions hereinbefore contained in the income of my said residuary estate, my trustees

shall transfer and make over to my said son a moiety of the capital of my said residuary estate, and shall upon my other son acquiring the title of baronet or other title superior thereto in like manner transfer and make over to such other son the remaining moiety of the said capital. . . . (18) If neither of my said sons shall acquire the title of baronet or other title superior thereto, then upon the death of the last surviving child of mine or any grandchild entitled to any portion of the income of my said residuary estate, I direct that my trustees shall, subject to the provisions of clause 16, divide, transfer, and pay the capital moneys representing my residuary estate in equal moieties or the investments representing the same to and between the British Treasury and the Treasury of British India. I do this because I hold the view that, subject to the possessor's right during his life to the enjoyment thereof and to the making of adequate provision for his children until they are old enough to provide for themselves, all possessions great or small being acquired from or through the people, as mine were, should return to the people. I am not acting fully up to this view in the case of my children because the law, wrongfully, I think, does not enforce it on all others and their children." The testator, by a codicil to his will, directed that it should be read as if the name of Robert Wallace, who had died in his lifetime without acquiring a baronetcy or other superior title, did not appear therein. The testator died on 2nd August, 1916. Major Wallace had not hitherto acquired a baronetcy or other superior title. The trustees took out an originating summons to determine whether the condition of the gift of the residuary estate to Major Wallace was valid, or void as being against public policy, and whether the gift over in the event of the defendant's not obtaining such title failed. Eve, J., held that the condition did not offend, and was valid, distinguishing *Egerton* v. *Earl Brownlow* (4 H. L. C. 1) on the ground that the condition there was one of defeasance, and required the legatee to obtain a peerage, to which special duties and responsibilities of State were attached. The defendant appealed. *Cur. adv. vult.*

Lord STERNDALE, M.R., said that the two gifts were alternative, depending on the same condition, expressed affirmatively in one and negatively in the other clause, and if the condition were void as being against public policy both gifts failed, and there was an intestacy. The condition was clearly a condition precedent, and in that case if the condition were void as against public policy the gift failed. It was argued (1) that such a condition tended to embarrass the Crown in the distribution of honours; (2) that it tended to induce the subject to avail himself of improper means to obtain the dignity; but not much stress was laid on the former contention, and he (his lordship) did not think that it could be maintained. The real stress of the argument was laid upon the second contention, and it was urged, as was, no doubt, the fact that baronetcies were perhaps more readily than otherwise obtained by services to one or other of the political parties in the country when the Government of that party happened to be in power. It was said, therefore, that the result of that condition would be to induce the beneficiary to render services to a political party irrespective of his conscientious convictions or opinions as to the merits of their measures and their principles, and by himself, or by means of others, to use sordid and dishonourable means to obtain the necessary title. It was indubitable that such a thing might happen, and he (his lordship) supposed that it would be generally reprobated, but such a title was often obtained by meritorious services, and the titles of political supporters were not necessarily obtained by improper means. It was, however, argued that the present case was covered by *Egerton* v. *Earl Brownlow* (*supra*), where the House of Lords had to consider a condition that if one of the persons concerned died without having acquired the title of Duke or Marquess of Bridgewater to him and the heirs male of his body, then the estate limited to the heirs male of his body should cease and be void. That was held ultimately to be a condition subsequent, but he (his lordship) could not see how the validity of the condition was affected by its being precedent or subsequent; though the effect of holding it to be invalid was different. That case had a curious history. The condition was held good by Lord Cranworth sitting as Vice-Chancellor, and on appeal to the House of Lords the judges were summoned. Nine of the eleven judges who attended held that the condition was valid, and two that it was invalid. Four of the noble lords—Lords Lyndhurst, Brougham, Truro, and St. Leonards—held that it was invalid, and Lord Cranworth, who had then become Lord Chancellor, adhered to his opinion. There appeared to be much force in the reasoning of the nine judges who held the condition valid—*i.e.*, that in order to be invalid the condition must be one which necessarily, or at any rate, probably, involved acts and conduct *contra bonos mores*, or against the welfare of the State, as expressed by Talfourd, J., at p. 95, Alderson, B., at p. 109, and Cresswell, J., at p. 86. His lordship read certain passages from these judgments, and said that Eve, J., seemed to him to have adopted that reasoning, but he did not think that it was open to the Court of Appeal to do so, as it was expressly rejected by the majority of the House of Lords. See especially the words of Lord Truro at p. 196: "I shall therefore, assume that a disposition of property by will, equally with a disposition in any other form, which has a tendency injurious to the public interest or good, the law will not uphold, and the law looks not to the probability of public mischief occurring in the particular instance, but to the general tendency of the disposition; and if the law is to be practically applied, it cannot be administered with reference to the character of the individuals to whom the question may relate." That, however, left the matter in some doubt, for "tendency" was not an easy word to define, and it was not satisfied by a mere possibility that a person might do improper acts in consequence of the existence of that condition. There were in the case of *Egerton* v. *Earl Brownlow* (*supra*) two important elements which did not exist here. The condition required the acquisition of a dukedom or a marquisate—*i.e.*, the highest or the second rank in the peerage—and it was considered that very special efforts would be required to obtain such a high rank, and that such efforts would have a tendency to go too far. See *per* Lord St. Leonards, at p. 236: "My lords, it is a position in which no subject has a right to place the Crown—no subject has a right to play, if I may so say, with the prerogative of the Crown, or to make the prerogative of the Crown the basis of an arrangement as to his own property. No subject has a right to do so. Dignities ought to come from merit, and from merit alone. . . ." Secondly, the title when obtained was that of a peerage which conferred legislative rights and duties upon the holder of it. Baronetcies were more easily obtained than dukedoms or marquisates, and when they were obtained they were mere titles, involving of themselves the performance of no duties, legislative or other, apart from those of any good but untitled citizen. As was pointed out by Eve, J., Lord Lyndhurst (at p. 160) recognized that each case must depend on its own circumstances: "What cases come within the rule must be decided as they successively occur. Each case must be determined according to its own circumstances. . . . Whether the particular case comes within the rule, it is the province of the Court in each instance, acting with due caution, to determne." Still, it was maintained before the Court that the effect of the judgment in that case must be taken to be that any condition requiring the acquisition of an honour from the State of any kind must have a tendency against public policy. Lord Cranworth, in his judgment as Vice-Chancellor, said that the contention in the case involved that result. He (his lordship) had had, and continued to have, great doubt whether the noble and learned lords did not intend to lay down that principle, and some of the observations, especially of Lord Brougham, seemed to go to that length; but both of the other members of the Court were of opinion that the case did not fall within the decision of *Egerton* v. *Earl Brownlow* (*supra*), and he (his lordship) therefore assented to the decision that the appeal should be dismissed.

WARRINGTON, L.J., and YOUNGER, L.J., delivered judgment to the same effect, the latter observing that the law permitted to testators the utmost eccentricity of disposition, and that being conceded, it was not immediately obvious how the public good was menaced by a recognition of the validity of that particular condition. If the condition had any general tendency at all, it would be in the direction of enlisting the activities of the legatee in the service of the community in some such work of public distinction or benevolence as would be suitably recognized.—COUNSEL, *Maugham*, K.C., and *Luxmoore*, K.C.; *Austen-Cartmell*; *Sheldon*. SOLICITORS, *Sanderson*, *Adkin*, *Lee*, & *Ellis*; *The Treasury Solicitor*.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

Probate, Divorce, and Admiralty Division.

BEBB *v.* **BEBB AND ROSS**, King's Proctor Shewing Cause. McCardie, J. 18th February.

DIVORCE—ADULTERY OF PETITIONER—NON-DISCLOSURE TO COURT—CONDONATION—DISCRETION OF COURT—MATRIMONIAL CAUSES ACT, 1857 (20 & 21 VICT. C. 85), S. 31.

Where the petitioner has himself been guilty of adultery, but has not disclosed that fact to the Court on obtaining a decree nisi *for the dissolution of his marriage, and the wife has condoned the adultery, the Court can, on an intervention by the King's Proctor, exercise its discretion in the petitioner's favour, notwithstanding the non-disclosure of his adultery.*

The King's Proctor intervened in this case to shew cause against the decree *nisi* dissolving the marriage of Frank Harold Bebb and Kathleen Annie Norah Bebb. By his plea he alleged that the petitioner, in the spring and summer of 1913, had frequently committted adultery with two women. The petitioner, by his answer, alleged that the respondent had condoned the adultery alleged in the plea. The petitioner and the respondent were married on 17th March, 1908, at the Register Office, Hanover-square. There were two children, both boys, aged eight and six years. On 8th June, 1918, the petitioner presented his petition for a divorce from his wife on the ground of her adultery with the co-respondent, Charles Dudley Ross. The suit was undefended, and a decree *nisi* was pronounced on 2nd December, 1918. The petitioner did not disclose his own adultery to the Court at the hearing of the suit. At the hearing of the intervention he gave evidence of reconciliation in 1915, and his statement that, in the autumn of that year, he had stayed with his wife at a hotel in London was corroborated by her. The King's Proctor called no evidence. Counsel for the petitioner submitted that there had been condonation of the petitioner's adultery, and that the Court should exercise its discretion in his favour. He referred to *Collins* v. *Collins* (1884, 9 P. D. 231), *Hubra* v. *Hubra* (1914, P. 100), and *Morgan* v. *Morgan and Porter* (L. R. 1 P. D. 644).

MCCARDIE, J., in delivering judgment, said that he accepted the evidence of the respondent entirely, and he found condonation

established. The question was whether he should exercise his discretion in favour of the petitioner. Formerly that discretion was exercised in favour of a guilty petitioner very sparingly, but as he (the learned Judge) had pointed out in *Hines* v. *Hines and Burdett* (1918, P. 364), there had of recent years been a growth in the willingness of the Court to exercise in favour of a petitioner the discretion conferred on the Court by section 31 of the Matrimonial Causes Act, 1857. But as Jessel, M.R., said in *Re Taylor* (4 Ch. D. 157, 160), the discretion of a judge was to be exercised on judicial grounds—not capriciously, but for substantial reasons. Did substantial reasons exist in the present case for the exercise of the discretion? In his opinion special circumstances did exist. The petitioner's adultery had taken place in 1913—seven years ago. It was not an isolated act, and there were unfortunate circumstances connected with it, but it occurred at a time when relations between the petitioner and the respondent were very unhappy, and there was no suggestion that since 1913 there had been any repetition of misconduct. There had also been full condonation. In his opinion these two circumstances did call for the exercise of the discretion. He doubted whether the case of *Hubra* v. *Hubra* (*supra*), which had been cited, was of much assistance. There, there had been full disclosure of the facts to the Court; here, there had been no disclosure, but the Court was indebted to the King's Proctor for information as to the facts. But he was bound to observe that non-disclosure might not now be regarded as so cogent a ground for refusal to grant relief as formerly. In *Wilson* v. *Wilson* (36 T. L. R. 91) the President (Sir Henry Duke) had allowed a decree *nisi* to stand in spite of non-disclosure, and in spite of recent adultery, in the circumstances indicated in his judgment in that case. After reading that case he had felt a greater willingness to exercise his discretion in favour of the petitioner in cases of this kind than when he decided the case of *Hines* v. *Hines and Burdett* (*supra*). In the present case he considered it right to exercise his discretion in favour of the petitioner. It would be better for the husband, better for the wife, better for the children, and, so far as he could see, it would not be adverse to the interest of the community. Accordingly he allowed the intervention of the King's Proctor, but the decree *nisi* would stand. The costs of the King's Proctor would be paid by the petitioner.—COUNSEL, *Bayford*, K.C., and *Sir Ryland Adkins*, for the King's Proctor; *Hollis Walker*, K.C., and *T. Bucknill*, for the petitioner. SOLICITORS, *Corbin, Greener, & Cooke*, for *H. T. & W. Pullan*, Leeds, for the petitioner; the King's Proctor.

[Reported by C. G. TALBOT-PONSONBY, Barrister-at-Law.]

New Orders, &c.

Order in Council.

COUNTY COURT DISTRICTS.

Whereas it is enacted by the County Courts Act, 1888, that it shall be lawful for His Majesty by Order in Council from time to time to alter the number and boundaries of the Districts and the place of holding any Court, and to order the discontinuance of the holding of any Court, and the consolidation of any two or more Districts, and the division of any District, and to order by what name and in what towns and places a Court shall be held in such District:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

(1) The County Court of Lancashire held at Bacup and Rawtenstall shall cease to be held at Bacup and shall be held at Rawtenstall by the name of the County Court of Lancashire held at Rawtenstall.

(2) The County Court of Lancashire held at Blackburn and Darwen shall cease to be held at Darwen and shall be held at Blackburn by the name of the County Court of Lancashire held at Blackburn.

(3) So much of the Township of Sabden as is now within the District of the County Court of Lancashire held at Clitheroe shall cease to form part of the said District, and shall be transferred to, and form part of, the District of the County Court of Lancashire held at Burnley.

(4) The County Court of Lancashire held at Haslingden and Accrington shall cease to be held at Haslingden, and shall be held at Accrington by the name of the County Court of Lancashire held at Accrington.

(5) The Parishes set out in the first column of the Schedule to this Order shall be detached from, and shall cease to form part of, the Districts set opposite to their names respectively in the second column of the said Schedule, and shall be transferred to, and form part of, the Districts set opposite to their names respectively in the third column thereof.

(6) The District of the County Court of Warwickshire held at Solihull, excluding the parishes detached therefrom by the last preceding paragraph hereof, shall be consolidated with the District of the County Court of Warwickshire held at Birmingham; and the holding of the said Court at Solihull shall be discontinued, and the jurisdiction thereof shall be transferred to the said Court held at Birmingham; and the County Court of Warwickshire held at Birmingham shall be the Court for the District formed by the said consolidation.

(7) The District of the County Court of Yorkshire held at Holmfirth shall be consolidated with the District of the County Court of Yorkshire held at Huddersfield; and the holding of the said Court at Holmfirth shall be discontinued, and the jurisdiction thereof shall be transferred to the said Court held at Huddersfield; and the County Court of Yorkshire held at Huddersfield shall be the Court for the District formed by the said consolidation.

(5) This Order shall come into operation on the 1st day of April, 1920, and shall be read with the County Courts (Districts) Order in Council, 1899, which shall have effect as amended by this Order.

11th March.

SCHEDULE.

First Column.	Second Column.	Third Column.
Parishes.	Districts.	Districts.
Haslingden	Haslingden and Accrington	Rawtenstall
Huncoat	Burnley	Accrington
Altham	Burnley	Accrington
Temple Balsall	Solihull	Coventry
Baddesley Clinton	Solihull	Warwick
Bushwood	Solihull	Warwick
Lapworth	Solihull	Warwick
Nuthurst	Solihull	Warwick

[*Gazette*, 16th March.

Bankruptcy, England.—Fees.

ORDER, DATED 19TH APRIL, 1920, MADE BY THE LORD CHANCELLOR WITH THE CONCURRENCE OF THE TREASURY, AS TO FEES AND PERCENTAGES, UNDER THE BANKRUPTCY ACT, 1914 (4 & 5 GEO. 5, c. 59).

I, the Right Honourable Frederick, Lord Birkenhead, Lord High Chancellor of Great Britain, do, by virtue of the powers vested in me by the Bankruptcy Act, 1914, prescribe that the fees and percentages in the scale hereto annexed shall, on and after the 1st day of May, 1920, be the fees and percentages to be charged for or in respect of proceedings under the said Act, and shall be taken in any Court having jurisdiction in Bankruptcy and in any office connected with any such Court, and in the Board of Trade and any office connected therewith, and by any officer paid wholly or partly out of public money attached to any such Court or to the Board of Trade.

Dated the 19th day of April, 1920.

BIRKENHEAD, C.

SCALE OF FEES AND PERCENTAGES.

TABLE A.

	£	s.	d.
Every declaration by a debtor of inability to pay his debts	0	7	6
Every bankruptcy notice	0	10	0
Every bankruptcy petition filed by a debtor	5	0	0
NOTE.—Where on a debtor's petition the Official Receiver gives a certificate that there is reasonable ground for believing that the assets are sufficient to meet the expenses of administration this fee shall not be charged.			
Every bankruptcy petition filed by a creditor	6	0	0
Every bond with sureties	0	15	0
Every affidavit filed, other than proof of debts	0	2	6
Every subpœna or summons under Section 25 of the Act	0	5	0
For taking an affidavit or an affirmation, or attestation, upon honour in lieu of an affidavit or a declaration, except for proof of debts, and except declaration by a shorthand writer under Rule 67 (Form 71), for each person making the same	0	1	6
And in addition thereto for each exhibit therein referred to and required to be marked	0	1	0
On every proof of debt above £2 (other than proof for workmen's wages under Rule 251)	0	1	6
For Registrar of County Court certifying lists of proofs in each bankruptcy under Rule 257	0	3	0
Every petition under Section 130 of the Act filed by personal representative of deceased debtor	5	0	0
Every petition under Section 130 of the Act filed by a creditor	6	0	0
Every receiving order under Section 107 of the Act	6	0	0
Every application for annulment of adjudication or rescission of Receiving Order on the ground that the debts have been paid in full. Provided that one fee only shall be charged where annulment and rescission are the subject of one application	2	0	0
Every Vesting Order under Section 54	1	0	0
Every Order of dismissal of petition or granting leave to withdraw petition	1	0	0
Every Order made on adjournment of petition	0	5	0

	£ s. d.
Every application for an order of discharge, including expense of gazetting	1 10 0
And for each creditor to be notified	0 1 0
Every application for search other than by petitioner, trustee, bankrupt, or any officer of the Court	0 1 6
Every application to the Court, except by the Official Receiver when acting either as Official Receiver or trustee	0 7 6
Every office copy, each folio of 72 words	0 0 4
On every record of trial	7 10 0
or such less sum as the Court may specially order.	
On every Order of the Court of Appeal when sitting in Bankruptcy	1 0 0
On every Order of a Divisional Court of the High Court when sitting in Bankruptcy	1 0 0
On every Order of a Judge of the High Court when sitting in Bankruptcy, but not when dealing with Judgment Summonses :—	
If made in Court	1 0 0
If made in Chambers	0 10 0
On entering an Appeal in Bankruptcy :—	
If to the Court of Appeal	2 0 0
If to a Divisional Court of the High Court	1 0 0
Every allocatur by the Taxing Officer of the Court for any costs, charges, or disbursements—	
Where the amount allowed shall not exceed £4	0 2 0
Where the amount exceeds £4, for every £2 allowed or a fraction thereof	0 1 0
Every application to an Official Receiver to appoint a special manager or to carry on the business of a debtor	0 10 0
Every application to the Board of Trade for a local banking account	1 10 0
Every order of the Board of Trade for a local banking account	3 0 0
Every application by a trustee to an Official Receiver acting as committee of inspection under Rule 324 :—	
Where the assets are certified by the Official Receiver as not likely to realise more than £500	0 10 0
Where the assets are likely to exceed £500	1 0 0
Every application under Section 153 of the Act to the Board of Trade for payment of money out of the Bankruptcy Estates Account; and every application for the re-issue of a lapsed cheque or money order in respect of moneys standing to the credit of the Bankruptcy Estates Account	0 2 6
Every application to the Court to approve a composition, a fee computed at the following rates on the gross amount of the composition, viz., £1 10s. 0d. on every £100 or fraction of £100 up to £5,000, and 15s. on every £100 or fraction of £100 beyond £5,000	
Every application to the Court to approve a scheme of arrangement, a fee computed at the following rates on the gross amount of the estimated assets (but not exceeding the gross amount of the unsecured liabilities), viz., £1 10s. 0d. on every £100 or fraction of £100 up to £5,000, and 15s. on every £100 or fraction of £100, beyond £5,000	
Provided that where a fee has been taken on a previous application to the Court to approve a composition or scheme, or where a fee has been paid under Table B on the audit of the accounts, seven-eighths of the amount thereof shall be deducted from the fee payable on an application to approve a composition or scheme.	

TABLE B.

For every Receiving Order made on a debtor's petition, where the fee on the petition has been dispensed with in pursuance of the Official Receiver's certificate as to sufficiency of assets	5 0 0
For every order of administration made on transfer of proceedings under Section 130 (3) of the Act	5 0 0

On the net assets realised or brought to credit by the Official Receiver, whether acting as interim receiver, receiver, or trustee, after deducting any sums paid to secured creditors in respect of their securities, and not being assets realised by a special manager or moneys received and spent in carrying on the business of the debtor, and on the net assets realised by an Official Receiver when acting as trustee to administer a debtor's property under a composition or scheme, after deducting any sums paid to secured creditors in respect of their securities, and not being moneys received and spent in carrying on the business of a debtor, a percentage according to the following scale :—

On the first £1,000 or fraction thereof	£7 10s. 0d. per cent.
,, next £1,500 ,, ,,	£6 0s. 0d. ,,
,, ,, £2,500 ,, ,,	£4 10s. 0d. ,,
,, ,, £5,000 ,, ,,	£3 0s. 0d ,,
On all further sums	£2 0s. 0d. ,,

On the amount distributed to creditors by the Official Receiver when acting as trustee under a composition :—

On the first £500 or fraction thereof	£3 0s. 0d. per cent.
,, next £500 ,, ,,	£2 5s. 0d. ,,
,, ,, £1,000 ,, ,,	£1 10s. 0d. ,,
On all further sums	£0 15s. 0d. ,,

On the amount distributed in dividend or otherwise to unsecured creditors by the Official Receiver when acting otherwise than as trustee under a composition, a percentage according to the following scale :—

On the first £1,000 or fraction thereof	£3 15s. 0d. per cent.
,, next £1,500 ,, ,,	£3 0s. 0d. ,,
,, ,, £2,500 ,, ,,	£2 5s. 0d. ,,
,, ,, £5,000 ,, ,,	£1 10s. 0d. ,,
On all further sums	1 0s. 0d. ,,

	£ s. d.
For the Official Receiver acting as interim receiver of the property of a debtor in addition to the percentage chargeable on realisation, on every order	4 10 0
And, in addition, where the order is in force for a longer period than fourteen days, for every seven days after the first fourteen, and for every fraction of seven days	1 10 0
For each notice by an Official Receiver to a creditor of a first or any other meeting, or sitting of the Court :—	
Where the estimated value of the assets exceeds £100 each notice	0 1 6
Where the estimated value of the assets does not exceed £100 :—	
On the first twenty notices each notice	0 1 6
For each notice above twenty	0 0 9
For each notice by an Official Receiver to a creditor of an adjourned meeting or an adjourned sitting of the Court	0 0 9

For the Official Receiver supervising a special manager or the carrying on a debtors' business, where the estimated assets exceed £100, a fee according to the following scale :—

If the gross assets are estimated by the Official Receiver not to exceed £500	£1 10s. 0d. per week.
If to exceed £500 but not to exceed £5,000	£3 0s. 0d. ,,
,, £5,000 ,, £10,000	£4 10s. 0d. ,,
,, £10,000 ,, £20,000	£6 0s. 0d. ,,
,, £20,000	£7 10s. 0d. ,,

	£ s. d.
Room for meeting or adjourned meeting of creditors summoned by Official Receiver, for each creditor to whom notice has been given of such meeting, but not exceeding in summary administrations £2 for each meeting, and in non-summary administrations not exceeding £5 for each meeting	0 1 6
Travelling, keeping possession, and other reasonable expenses of Official Receiver, the amount disbursed	—
For official stationery, printing, books, forms, and postages, each estate :—	
For every ten applications to debtors to an estate, or fraction of ten	0 3 0
For every ten creditors or fraction of ten where the estimated assets exceed £100	0 15 0
Where the estimated assets do not exceed £100 :—	
For every ten creditors or fraction of ten up to twenty	0 15 0
For every ten creditors or fraction of ten above twenty	0 7 6

On the audit of the accounts forwarded by the Official Receiver or trustee to the Board of Trade, a fee according to the following scale on the gross amount of the assets realised and brought to credit, viz., £1 10s. 0d. on every £100 or fraction of £100 up to £5,000, and 15s. on every £100 or fraction of £100 beyond £5,000. Provided that, where a fee has been taken on an application to approve a composition or scheme of arrangement, seven-eighths of the amount thereof shall be deducted from this fee.

On every application for release by trustees in non-summary cases a fee of 3s. 6d. on every £100 or fraction of £100 of assets realised and brought to credit.

On every payment under Section 153 of the Act of money out of the Bankruptcy Estates Account fourpence on each pound or fraction of a pound to be charged as follows :—

Where the money consists of unclaimed dividends, on each dividend paid out;

Where the money consists of undistributed funds or balances, on the amount paid out.

TABLE C.

	£	s.	d.
High bailiff for attending sittings of the Court, under each receiving order, in summary cases, per case	0	4	0
High bailiff for attending Court in non-summary cases, per case	0	6	0
Serving every bankruptcy notice, bankruptcy petition, or subpœna or receiving or other order (not serviceable by post) including affidavit of service	0	3	5
If serviceable by post	0	1	0
Executing every warrant of seizure, or search warrant, or warrant of apprehension, or order of commitment	0	10	0
Keeping possession under a warrant, for each day the man is actually in possession; including affidavit of possession being actually kept	0	4	6
(Not less than 3s. 6d. of the above sum is to be paid to the man in possession, and his receipt produced.)			
High bailiff's, or (in the London district) officer's man, travelling to place of possession, or to execute a warrant of or order of commitment, or to serve a summons of subpœna, or for any other purpose specially directed by the Court, the amount actually and reasonably expended in travelling.			
His time, per day, where distance exceeds 10 miles ...	0	4	6
His expenses, per day	0	4	6
If high bailiff of a County Court or bankruptcy officer of Supreme Court directed by the Court personally to travel, the amount actually and reasonably expended in travelling.			
His time, per day	0	10	0
His expenses, per day	0	10	0

TABLE D.

The fees and allowances payable on proceedings had on or after the 1st day of May, 1920, in respect of any matter which was pending in any Court having jurisdiction in bankruptcy on the thirty-first day of December, 1883, shall be the same as if those proceedings had been taken before such last-mentioned day, and shall be applied to the same purposes: Provided that where the Official Receiver acts as trustee under the provisions of Sections 159, 160, and 161 of the Act of 1883, either as orginally enacted or as re-enacted in the Fourth Schedule to the Act, the fees payable shall be the same scale as that provided under Table B for realisations and distributions by the Official Receiver when acting as trustee under an adjudication, but such additional fees and percentages may be charged for and shall be payable in respect of the proceedings as the Court on the application of the Board of Trade may by Order see fit to allow.

Where the Official Receiver acting as trustee under Sections 159, 160, and 161, as aforesaid, executes any conveyance or transacts any legal or other business at the instance of third parties, the parties interested shall be required to pay for his time occupied and for that of his clerks according to such scale as the Board of Trade may from time to time prescribe, and to pay all legal or other necessary expenses incurred by him.

We, the undersigned Lords Commissioners of His Majesty's Treasury, do hereby sanction the foregoing scales of fees and percentages, and do direct that the fees to be taken by stamps shall be those mentioned in Table A, and that the fees mentioned in Tables B, C and D shall be taken in money, except that such of the fees and allowances referred to in Table D as have hitherto been taken by stamps shall continue to be taken by stamps; the stamps to be used shall be Bankruptcy fee stamps.

And we further direct that wherever practicable the stamp shall be affixed or the money paid in respect of every fee mentioned in Tables A, B, C and D before the proceeding is had in respect of which the fee is payable, and that the charge to be made by the London Gazette for the insertion of each notice authorized by the Act or Rules shall be five shillings.

JAMES PARKER,
J. TOWYN JONES.

Dated the 19th day of April, 1920

Treasury Order.

NOTICE.

REGULATION OF FOREIGN EXCHANGES.

LOAN OF SECURITIES TO THE TREASURY.

(SCHEME B.)

The National Debt Commissioners hereby give notice that the Treasury have decided to exercise the option, under Clause 3 of Scheme B, of returning the Japanese Government 5 per cent. Sterling Loan, 1907, on the 12th August, 1920, from which date the Additional Allowance will cease.

T. L. HEATH, Comptroller-General.

National Debt Office,
3rd May, 1920.

Board of Trade Order.

PATENTS AND DESIGNS ACTS, 1907 and 1919.

Whereas Section 8 of the Patents and Designs Act, 1919 (9 and 10 Geo. 5. Ch. 80), which was passed on the 23rd day of December, 1919, provides that the Section therein contained shall be substituted for Section 29 of the Patents and Designs Act, 1907 (7 Edw. 7. Ch. 29) (hereinafter referred to as the principal Act);

And whereas Section 15 of the Patents and Designs Act, 1919 (9 and 10 Geo. 5. Ch. 80), provides that the Section therein contained shall be inserted after Section 58 of the principal Act;

And whereas Section 22 of the Patents and Designs Act, 1919 (9 and 10 Geo. 5. Ch. 80), provides, *inter alia*, as follows:—

"The provisions of this Act relating to the terms on which an invention or registered design can be made, used or exercised by or on behalf of a Government Department shall not come into operation until such time as may be fixed by order of the Board of Trade":

And whereas the Board of Trade on the 21st day of January, 1920, made an Order (S.R. and O. 1920, No. 59) directing that Section 29 (3) of the principal Act, as amended by Section 8 of the Patents and Designs Act, 1919 (9 and 10 Geo. 5. Ch. 80), should come into operation on the 21st day of January, 1920:

Now, therefore, the Board of Trade do hereby order that Section 29 (1) (2) and (4) of the principal Act, as amended by Section 8 of the Patents and Designs Act, 1919 (9 and 10 Geo. 5. Ch. 80), and Section 15 of the Patents and Designs Act, 1919 (9 and 10 Geo. 5. Ch. 80), shall come into operation on twenty-third day of April, 1920.

23rd April. [*Gazette, 30th April.*

Ministry of Health Order.

FOOD CONTROL.

The following letter has been issued to Local Authorities:—

Lord Mayors, Mayors and Chairmen of District Councils.

Ministry of Health,
Whitehall, S.W. 1,
3rd May, 1920.

SIR,—I have received a letter from the Food Controller with reference to the modifications contemplated in the local organization of Food Control after the 30th June next. The letter recalls the circumstances under which, in the latter part of 1917, Local Authorities were invited to co-operate with His Majesty's Government in the measures rendered necessary by the menace to our food supplies, and in it Mr. McCurdy expresses his desire to place on record, both for himself and his predecessors, his cordial appreciation of the value of the work done by the Food Committees in these three difficult years. He says, "The anticipations formed in August, 1917, as to the usefulness of such Committees have been fully realized, and, indeed, the elaborate control of rationing, distribution and prices, could not have achieved its undoubted success without their help."

In conveying to Local Authorities the Food Controller's message, I desire to take the opportunity of expressing my own appreciation of the energy and resource with which they responded to the call in 1917, and of the valuable service rendered by them, both in the constitution of the Food Committees and the assistance which they have throughout readily given to those bodies.

The system of local administration now proposed will not involve those financial and other relations with the Local Authorities which exist under the present arrangements. But the transition to the new system will necessarily be an operation of some difficulty, in which the

help and co-operation of the Local Authorities will be of the greatest value to the Food Commissioners. I feel that I can appeal with confidence to Local Authorities to continue to extend to the Commissioners during that period such facilities as they may seek.

Yours faithfully,

CHRISTOPHER ATTLISON.

Ministry of Transport Order.

REVISION OF RAILWAY RATES, TOLLS AND CHARGES FOR THE CARRIAGE OF MERCHANDISE.

Notice is hereby given, that the Minister of Transport has referred to the Rates Advisory Committee appointed under section 21 of the Ministry of Transport Act, 1919, the question of advising him upon the revision of the above Rates, Tolls and Charges.

The Terms of Reference to the Committee are :—

"The Minister having determined that a complete revision of the rates, fares, dues, tolls and other charges on the railways of the United Kingdom is necessary, the Committee are desired to advise and report, at the earliest practicable date, as to :—

(1) The principles which should govern the fixing of tolls, rates and charges for the carriage of merchandise by freight and passenger train and for other services.

(2) The classification of merchandise traffic, and the particular rates, charges and tolls to be charged thereon and for the services rendered by the Railways.

(3) The rates and charges to be charged for parcels, perishable merchandise and other traffic conveyed by passenger train, or similar service, including special services in connection with such traffic."

The Committee has determined to enter forthwith upon the consideration of the first part of such Reference, and will hold a Public Enquiry on the 11th May, 1920, at 11 o'clock in the forenoon, at a place in London to be announced on the 8th May in the London *Times*, *The Scotsman* and the *Irish Times*.

The consideration of the second and third parts of the Reference is reserved to a later date.

Any Persons, Companies or Associations desiring to be heard at the Public Enquiry should communicate in writing with the Secretary to the Rates Advisory Committee, at the address given below, not later than the 4th May, 1920, stating what proposals (if any) they desire to bring before the Committee.

Prints of a letter of the Minister of Transport to certain Associations on the question of the Revision, together with their replies, are being published as a Command Paper, and will be obtainable from H.M. Stationery Office, or the usual Agents for Government Publications.

By Order of the Committee,

S. J. PAGE, Secretary.

Financial and Statistical Dept., Ministry of Transport,
Gwydyr House, Whitehall, London, S.W. 1.

Ministry of Food Orders.

NOTICE OF REVOCATION.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him in that behalf, the Food Controller hereby orders that as from the 31st March, 1920, the Orders specified in the first column of the Schedule hereto are hereby revoked to the extent specified in the second column of the Schedule, but without prejudice to any proceedings in respect of any contravention thereof.

31st March.

SCHEDULE.

Column 1.		Column 2
——	Name of Order.	Extent to which revoked.
S.R. & O., No. 520, of 1917.	The Meat (Sales) Order, 1917.	So far as it relates to swine and meat obtained therefrom.
S. R. & O., Nos. 903 and 943 of 1917. Nos. 275 and 833, of 1919, and Nos. 115 and 120, of 1920.	The Meat (Maximum Prices) Order, 1917.	So far as it relates to home-killed pork.
S.R. & O., Nos. 29 and 494, of 1918, and Nos. 427, 836, 1090 and 1673, of 1919.	The Edible Offals (Maximum Prices) Order, 1918.	So far as it relates to Edible Offal obtained from home-killed pigs.
S.R. & O., No. 207, of 1918.	The Irish Pigs (Control) (Ireland) Order 1918.	The whole Order.
S.R. & O., No. 344, of 1918.	The Pig and Pig Products (Prohibition of Export) (Ireland) Order, 1918.	The whole Order.
S.R. & O., No. 372 and 523, of 1918, and No. 119, of 1920.	The Meat Retail Prices (England and Wales) Order, No. 2, 1918.	So far as it relates to home-killed pork.
S.R. & O., No. 862, of 1918, and No. 119, of 1920.	The Meat Retail Prices (Scotland) Order, 1918.	So far as it relates to home-killed pork
S. R. & O., No. 1495, of 1918.	The Live Stock (Restriction on Shipment to Channel Islands) Order 1918.	So far as it relates to swine.
S. R. & O., No. 1638, of 1918.	The Meat (Dealers' Restriction) Order 1918.	So far as it relates to swine and meat obtained therefrom.
S. R. & O., No. 1680, of 1919.	The Pigs (Maximum Prices) Order 1919.	The whole Order.

THE MILK (REGISTRATION OF DEALERS) ORDER, 1918.

Notice of Revocation of Directions.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him in that behalf, the Food Controller hereby revokes as on the 16th April, 1920, the Directions issued under the above Order, dated 12th August, 1919 [S. R. & O., No. 1006 of 1919], but without prejudice to any proceedings in respect of any contravention thereof.

16th April.

The following Food Orders have also been issued :—

Order amending the Meat (Maximum Prices) Order, 1917. 17th April.

The Meat (Maximum Prices) Order, 1917. Notice. 17th April.

The Bread (Use in Sausages) Order, 1920. 20th April.

Societies.

Solicitors' War Memorial.

RECORD OF SERVICE OF SOLICITORS AND ARTICLED CLERKS.

The compilation of the record of service of all those solicitors and articled clerks who are known to have served in the Great War is being proceeded with, and it is hoped that the volume will be issued in the early autumn. The volume (of about 600 pages) will contain about 5,500 records, will be bound in cloth boards, and will be sold at a nominal price of 10s.

It will be of assistance to the trustees of the War Memorial Fund, under whose authority the record is being published, if they were to receive some intimation of the number of copies likely to be required, and they would be glad if those requiring copies would notify the Clerk to the Trustees, Solicitors' War Memorial Fund, Law Society's Hall, Chancery-lane, London, W.C. 2, of the number of copies they would like reserved for them. Due notice will be sent them when the volume is ready. A specimen copy, shewing the proposed binding and printing can be seen on application to the Clerk to the Trustees

The Inner Temple.

The Treasurer of the Inner Temple (Mr. W. R. Bousfield, K.C., F.R.S.) and the Masters of the Bench entertained at dinner, on Wednesday, being the Grand Day of Easter Term, the following guests :—

The Lord Chancellor, Lord Rayleigh, F.R.S., Lord Stuart of Wortley, Bishop Browne, Bishop McCarthy, Sir Charles Parsons, F.R.S., Sir Edward Clarke, K.C., Mr. J. H. Whitley, M.P., the Master of the Temple, Mr. Justice Eve, Lieutenant-Colonel Maton (Belgian Military Attaché), Sir W. J. Pope, F.R.S., Sir Rider Haggard, Sir Napier Shaw, F.R.S., Mr. A. K. Carlyon, Mr. Douglas Vickers, Mr. H. G. Wells, and the Librarian (Mr. J. E. Latton Pickering) and the Sub-Treasurer.

Gray's Inn.

Thursday, 29th April, being the Grand Day of Easter Term at Gray's Inn, the Treasurer (Mr. Montagu Sharpe, K.C.) and the Masters of the Bench entertained at dinner the following guests :—The Duke of Northumberland, the Lord Chief Justice of England, Lord Ampthill, Lord Cheylesmore, the Hon. W. B. Barrington, Sir William Portal, Bart., the Treasurer of the Inner Temple (Mr. W. R. Bousfield, K.C.), the President of the Royal College of Surgeons (Sir George Makins),

the Solicitor-General (Sir Ernest Pollock, K.C.), Sir Herbert Nield, K.C., and Mr. Edward Otter.

The Benchers present in addition to the Treasurer were :—Dr. Henry Goudy, Sir Lewis Coward, K.C., Mr. T. Terrell, K.C., Mr. H. F. Manisty, K.C., Mr. Arthur Gill, Mr. Vesey Knox, K.C., Lord Justice Atkin, Sir William Byrne, Mr. George Rhodes, K.C., Mr. C. Herbert-Smith, and the Under-Treasurer (Mr. D. W. Douthwaite)).

The Law Association.

The usual monthly meeting of the Board of Directors was held at the Law Society's Hall on Thursday, the 29th April, Mr. T. H. Gardiner, Treasurer, in the chair. The other Directors present were: Mr. P. E. Marshall, Mr. A. E. Pridham, Mr. E. B. V. Christian, Mr. H. B. Curwen, Mr. W. M. Woodhouse, and the Secretary, Mr. E. E. Barron. A sum of £142 was voted in grants for the relief of deserving cases. The Annual General Court was fixed to be held at the Law Society's Hall at 2 p.m. on the 31st May; and other general business transacted.

City of London Solicitors' Company.

ANNUAL MEETING.

The annual meeting of the City of London Solicitors' Company was held at the Guildhall on Tuesday, the Master, Mr. G. L. F. McNair, taking the chair. Among those present were Mr. Sydney Scott (Senior Warden), Mr. T. H. Wrenstead (Junior Warden), Sir Homewood Crawford (Senior Past Master, Hon. Treasurer), Sir Thomas Berridge (Past Master), Mr. John C. Holmes (Past Master), Mr. George Cosens (Past Master), Mr. C. Walton Sawbridge, Mr. J. Montague Haslip, Mr. A. R. Dearman (Members of the Court of Assistants),Mr. A. W. Hastings Dauney (Hon. Solicitor), Mr. Albert S. Hicks (Hon. Auditor), and Mr. Hugh D. P. Francis, M.C., M.A. (Clerk).

The report stated that the past year (the first complete year of the company's work since the termination of the war) had covered a period in which questions of grave importance for the nation as a whole and for the profession in particular had arisen. The court were not satisfied that the recent increases in solicitors' fees which had been authorized were adequate or that sufficient reason had been shewn for restricting the increase to litigation and to charges under Schedule II. They were accordingly making further representations to the Council of the Law Society on this matter, which had been the subject of special study by the Professional Purposes Committee of the court. The number of members of the company was well maintained. Lectures had been delivered during the winter months which were available for members and their managing clerks and articled clerks. The attention of the court had been for some time past devoted to the question of the adoption by corporations and companies of a standard form of dividend warrant. The court were strongly of opinion that a standardisation of form was highly desirable in order that the recipients of dividends might not be put to unnecessary difficulty in framing their returns for income tax purposes. In this view the court had obtained the support of the Institute of Bankers and the London Chamber of Commerce. Accordingly the court had made representations to the Chancellor of the Exchequer and to the Inland Revenue Authorities urging that legislation to give effect to the company's proposals should be included in the forthcoming Finance Act. Complaints from more than one quarter had been received by the court on the hardship caused by the great delay now involved before prints of the Orders of the Chancery Registrars and of Lunacy Orders could be obtained. It appeared from correspondence which had passed between the company, the Law Society and the officials at the courts that these orders could, without infringement of the rules of the Supreme Court, be lithotyped by His Majesty's Stationary Office instead of being printed, thus effecting a great saving of time and expense. The court were therefore suggesting to the authorities the desirability of adopting this reform. Members would probably have observed that the Minister of Labour recently appointed two barristers-at-law to be "solicitor" and "assistant solicitor" respectively to his Ministry. The court had entered a protest against this injustice to the solicitors' profession, and had received assurances which indicated that a similar cause of complaint would not recur. It would interest members to read a copy of the letter received from the Lord Chancellor (set out in the report), expressing his sympathy in the matter, and stating that he was disposed to deprecate the further extension of the practice. Owing to the elevation of Lord Finlay to the Lord Chancellorship the company had lost his valuable services as hon. standing counsel. The court were glad to intimate that they had been successful in obtaining the assent of Mr. R. A. Wright, K.C., to act in that capacity. The court had to report with great regret the resignation, owing to pressure of other work, of Mr. Hugh D. P. Francis as clerk of the company, a position which he had occupied since its formation. Mr. A. T. Cummings had kindly consented to accept the position.

The Master, in moving the adoption of the report, expressed his regret that the lectures had not been so largely attended as might have been hoped. He could not let the occasion pass without expressing the great regret they all felt at the resignation of the clerk, whose services had been of the greatest value to the company. He observed that, although the membership of the company was well maintained, there was plenty of room for more members, and there were many solicitors in the City who ought to join the company.

Sir Homewood Crawford seconded the motion. He agreed that they would have liked the lectures to be better attended, but he thought the somewhat small attendance was greatly due to the difficulty caused to the clerks by the terrible overwork which had been necessary since the termination of the war. The report referred to the assistance rendered to the solicitor branch of the profession by the Lord Chancellor, and set out the letter addressed by him to the Law Society.

The motion was carried.

Elections to Court, &c.

The Master moved the election of Mr. Francis (Messrs. Francis & Johnson) as a member of the court, in place of Mr. C. Walton Sowbridge, who retired under the rules.

Sir Homewood Crawford seconded the motion. He said they could not forget that Mr. Francis had also served his country, and that he had received the honour of the Military Cross. If elected on the court he would succeed his father, who had done so much in the formation of the company.

The motion was agreed to.

Mr. Edward J. Stannard (Messrs. Stannard & Bosanquet) was also elected on the court, in the place of Mr. Douglas A. Howden, who also retired under the rules.

Mr. Albert S. Hicks was re-elected hon. auditor.

Ministry of Justice.

The Master moved, "That in the opinion of this meeting of the members of the City of London Solicitors' Company, it is desirable, in the interests alike of suitors and of the legal profession, that a Ministry of Justice should be constituted, independent of the judiciary, and empowered (1) to co-ordinate and systematise the entire legal system and the administration of civil and criminal justice. (2) To supervise, control, organize and arrange local business and procedure. (3) To initiate measures to reform, amend and improve legal principles and practice. (4) To discharge such other functions as may be assigned by authority of Parliament. He said that this was the only country in which a Ministry of Justice did not exist. The difficulty and loss of time and many other disadvantages which accrued in consequence must, he thought, be obvious to every one who had anything to do with the administration of justice.

Mr. A. W. Hastings Dauney seconded the motion. He said it was obvious that to have a Minister responsible for the working of such a system must be useful to all.

Sir Homewood Crawford said that, at the annual meeting of the Law Society, Mr. Garrett had dealt with the subject at very great length, and the meeting had been practically unanimous with regard to it. It was quite clear that the time had come when the change should be made. Of course, the greatest care would have to be taken with regard to the machinery to be brought into being, but he thought they were all agreed that a Ministry of Justice was necessary.

The motion was carried.

Law of Property Bill.

Mr. Scott moved, "That it be an instruction to the Court of Assistants of the company to take such steps as may be deemed advisable to oppose section 170 of the Law of Property Bill now before the House of Lords, on the following grounds :—(1) That the Royal Commission on the Land Transfer Acts, in their report, stated that they had been unable to find any proof of the existence of any really strong public feeling in favour of compulsory registration of title, and moreover, that the system was, in their judgment, imperfect. (2) That, under section 20 (8) of the Land Transfer Act, 1897, the initiative of proposing the extension of compulsory registration of title is vested in the county councils, and that to repeal this section would be a breach of the undertaking given in the House of Commons during the discussion on the Land Transfer Act. (3) That, during the twenty-two years in which the Land Transfer Act, 1897, has been in operation, no county council has resolved in favour of the adoption of compulsory registration. (4) That, during the same period, although registration has been optional in all counties, very few landowners have, in fact, registered their titles. (5) That the practical experience of the working of compulsory registration in London has shewn that the system in many ways is inferior to the ordinary method of conveyance by deed, and that serious delay is experienced in carrying out, not only first registration of titles, but also ordinary transfers of registered titles. (6) That the system of registration of titles is rigid and inelastic, and is not so well adapted to the varying requirements of the community as the system of conveyance by deed. (7) That the introduction of compulsory registration would involve very heavy expense in the erection in each county of extensive and costly buildings for the registries and the installation of large staffs of officials, and thereby the creation of another huge and costly bureau." He said the Land Registry had taken advantage of the Bill to endeavour by a side wind to repeal the provision of the Land Registry Act, by which any extension of compulsory registration could not be made without the previous consent and request of the county council. Under the Bill, section 20 of the Land Transfer Act would be repealed, and a section substituted by which an order might be made by the Privy Council, and if the county council objected to that they would have to demand a public inquiry, which would have to be made by some public official, and on his report a decision would be arrived at. The objection made by the county council would be

taken as valueless and, in all probability, the county council would come to the conclusion not to demand a public inquiry.

Mr. GEORGE COSENS seconded. He said he thought the experience of all of them must be that registration meant a very considerable increase in the cost of transfers, and very great delay, and that it was of no advantage so far as the interest of the client was concerned. The system of transfer by deed was the best and cheapest, and most to the interest of the owner of property that one could possibly have. It was due to them as a body of skilled solicitors to pass the resolutions.

The motion was adopted.

AMENDMENT RENT RESTRICTION ACT.

Mr. COSENS moved a resolution to the effect that the Amendment Rent Restriction Act proposed by the Government should include all business premises, as well as dwellings and shops. He said that the increase of rents in the city which had taken place of late had fallen on solicitors with extreme force, and had added greatly to the difficulty of carrying on practice. In some cases it had caused members of the profession to consider whether they should be able to continue. To his knowledge rents had been raised in some cases 150 per cent. He was told by a member of Parliament with whom he had communicated that the Government proposed to give relief to shopkeepers, but the professional man was still left in the cold. It was a very important matter. The salaries of clerks, the stationer's charges, the cost of paper, were all increasing, and the 30 per cent. increase which had been accorded to the solicitors was all they could look to. He urged that the Act ought to apply to the professional man, and it ought to be made retrospective. It should go back to the time of the Armistice.

Mr. A. R. DEARMAN seconded the motion. He said that in the *Times* of that date there was an announcement, which was possibly inspired, that the Bill would come before the House next week, and that its provisions would include shops and business premises. Relief would be in the form of a reference to a County Court judge by a tenant, who could apply for reconsideration of any rent which he considered oppressive. He knew of cases where the rents were driving practitioners out of the profession. They thought it not worth while working under the circumstances.

Sir HOMEWOOD CRAWFORD said there was another side to the question. They must not practically denounce all landlords because some were taking advantage of the enormous demand for office accommodation. The City Corporation had not done so. The City companies suffered greatly by the enormous rise which had taken place in connection with income tax. The cost of labour, too, had gone up, and the result was that it was impossible to make both ends meet unless they got a larger income. Let the test of public auction be applied, and let them see what would be the result. The demand was so great, and big rents were offered. He knew a case where property was to be built and not a brick had yet been laid, and yet the whole of the offices were let, and as much as £500 or £600 a year was to be paid for offices on the sixth floor. The City was simply a square mile, and it could not be extended.

Mr. DAUNCY said the resolution only dealt with unfair increases. They would not say there should be no increases in these times, when the cost of everything was increasing. He thought it was extremely arbitrary, where a tenant had occupied for, say, twenty years or more, that the landlord should say he must leave unless he paid an exorbitant rent. That was profiteering, and something should be done to prevent it. There should be, as there was during the war, some tribunal to which there should be an appeal.

Mr. COSENS said it was the case of a monopoly of a given article. If solicitors were turned out of their offices, they lost their business. The rents of many had been raised to an oppressive extent.

The motion was carried in the following form: "That, in the opinion of this meeting, the Amendment Rent Restriction Act proposed by the Government should include all business premises, as well as dwellings and shops"; and it was determined that copies should be sent to the Lord Chancellor, the Prime Minister, and the Minister of Health.

Mr. Sydney C. Scott (Messrs. Scott, Bell & Co.) was elected Master, Mr. T. H. Wrensted (Messrs. Wrensted, Hind & Roberts) Senior Warden, and Mr. E. Burrell Baggallay, Senior Warden. Sir Homewood Crawford was re-appointed Treasurer, Mr. J. M. Haslip was appointed Senior Dinner Steward, and Mr. Harry Knox (Messrs. Paines, Blyth and Huxtable) Junior Dinner Steward, and Mr. Arthur T. Cummins (Messrs. Phillips and Cummins) was elected to the office of Clerk.

Mr. Elihu Root.

The *Times* understands that Mr. Elihu Root will shortly arrive in London from the United States.

Some time ago Mr. Root was invited to take part in the work of the Judicial Committee of the League of Nations, and he will be welcomed as the foremost authority in America on International Law. For many years he has taken a most prominent part in American political and legal affairs. Under President McKinley he was Secretary of War, and became Secretary of State in Mr. Roosevelt's Cabinet. In 1912 Mr. Root was awarded the Nobel Peace Prize, and on the United States entering the war, he visited Russia as head of the American Mission. During his long public career Mr. Root has frequently come into contact with many in this country, and on his present visit he will be certain of a warm welcome from his friends here.

Pretending to be a Solicitor.

At Birmingham, on 28th April last, Albert Schofield, a debt collector, carrying on business at George-street, Balsall Heath, Birmingham, under the style of "Easy Payment Traders' Association," was charged, before three justices, under section 12 of the Solicitors Act, 1874, that he unlawfully did wilfully and falsely pretend to be duly qualified to act as a solicitor.

On 4th March, 1920, defendant wrote a letter, on behalf of the Mead Company, to a Mr. Ottley, of Staines, demanding payment of £4 14s. 6d. due to the company, who were referred to in the letter as "our clients." In the letter defendant demanded 5s. for costs, and threatened that unless the amount was paid within three days "we shall take out a summons against you, and recover same through the medium of the court." The letter was typewritten on notepaper having defendant's business heading printed on the top, with statements of the nature of his business. The letter included (inter alia) the following phrases:—"Summonses, writs and other legal processes served on debtors at their private or business addresses," "Ejectments applied for," "County court cases expeditiously conducted."

Mr. T. H. Ekins (Bowman & Ekins, Birmingham) prosecuted on behalf of the Law Society. He said the prosecution was not brought in any vindictive spirit. It was the duty of the Law Society to protect the professional privileges of solicitors, but mainly it was the Law Society's duty to see that all persons holding themselves out as undertaking legal business on behalf of the public were duly qualified by training, examination, certification, and so forth, to do so, and to protect the public from the practices of unqualified persons. No one, except parties themselves, or their solicitors, were authorized to commence or conduct legal proceedings in the county court. Even a qualified solicitor was only entitled to charge 3s. 6d. for a preliminary letter. Defendant had advertised himself as undertaking for others, as a business, matters which solicitors only were empowered to undertake, and defendant had thereby impliedly represented himself as a duly qualified solicitor. In support, Mr. Ekins cited cases where in similar circumstances unqualified persons had been convicted under the section.

Dr. Sadler (instructed by Lane, Clutterbuck, & Co., Birmingham), on behalf of defendant, pleaded guilty to a technical offence. He (counsel) did not defend the subject matter of the letter itself, but that the headings on the letter head constituted an offence was an arguable point. Defendant had used the same headings for the last ten years, and no question had been raised about them hitherto. There was no suggestion that defendant himself would do all that his letter heads promised. The letter to Ottley was written as the result of a mistake on the part of defendant's clerk, who had formerly been a solicitor's clerk, and

occasionally reverted to the form of letters familiar to him in his legal days.

The Chairman (Alderman Philips) said the case on both sides had been fairly and reasonably stated. The public must be protected, and it was a proper case for the Law Society to prosecute. There would be a fine of £5 and £4 4s. special costs.

Obituary.

Mr. G. Broke Freeman.

Mr. GEORGE BROKE FREEMAN, who died last week at Bournemouth at the age of seventy-one, practised for many years at the Chancery Bar. He was a successful barrister of the old school; and, although ill-health was a handicap to his professional career, he was widely known and respected at Lincoln's Inn. Mr. Freeman, who was educated at Uppingham, under Thring, and at Trinity College, Cambridge, was the elder son of Archdeacon Freeman, of Exeter, and married in 1876 the youngest daughter of Dr. Horace Dobell, who survives him. His father was Senior Classic at Cambridge in 1839, and one of his sons took the equivalent position under the new regulations in 1904; it is believed that this is the only example since the foundation of the Tripos of the first place going to two generations of the same family. Among those present at the funeral on Tuesday were Archdeacon and Mrs. Fearon (sister and brother-in-law) and Sir Philip and Lady Freeman (son and daughter-in-law).

Legal News.

Appointments.

His Honour Judge LUSH WILSON, K.C., has been transferred from Circuit 58 (Plymouth and Exeter, &c.) to the vacant Circuit 59 (Cornwall), and Mr. HENRY TERRELL, K.C., has been appointed Judge of the County Courts on Circuit 58. The vacancy in Cornwall was occasioned by the recent retirement of His Honour Judge Gent.

Mr. LENNOX ARTHUR PATRICK O'REILLY, barrister-at-law, has been appointed to be of His Majesty's Counsel for the Colony of Trinidad and Tobago.

Changes in Partnerships.

Dissolutions.

FREDERICK WILLIAM BIDDLE, ROBERT MILLS WELSFORD, EVERARD GODWIN THORNE, JOHN CLARKE GAIT, and FREDERICK ARNOLD BIDDLE, solicitors (Biddle, Thorne, Welsford, & Gait), 22, Aldermanbury, London. April 30. So far as regards the said Frederick William Biddle, who retires from the firm. The remaining partners, Robert Mills Welsford, Everard Godwin Thorne, John Clarke Gait, and Frederick Arnold Biddle, will continue to carry on the practice at the same place and under the same style and firm. [*Gazette*, May 4.

Business Changes.

MR. FREDERICK WILLIAM BIDDLE, the senior partner in Messrs. Biddle, Thorne, Welsford & Gait, of 22, Aldermanbury, London, has retired from the firm as from the 7th inst. The practice will be continued by Mr. R. M. Welsford, Mr. E. G. Thorne, Mr. J. C. Gait and Mr. Arnold Biddle under the same style at the same address.

General.

Mr. Edward Lawrence, of Lansdown-place, Cheltenham, solicitor and notary public, son of the late Mr. George Lawrence, J.P., of Trevella, Mon., and brother of Sir Walter Roper Lawrence, first baronet, left estate of gross value £32,607.

The Dartmoor Hydro-Electricity Bill, says the *Times*, is not to be proceeded with this session, and may be dropped entirely. In a letter to local authorities in Devon interested in the matter the promoters of the Bill state that further time is needed for consideration of the matters involved. That portion of the Bill under which reservoirs were to be constructed on Dartmoor for the generation of electricity by water-power has already been abandoned. It is understood that the copper smelting scheme is not to be abandoned, and the works, which do not need Parliamentary sanction, will be carried out on the lines forecasted.

In the House of Commons, on Wednesday, Mr. Houston asked the Chancellor of the Exchequer whether he was aware that the proposed corporation tax would fall very heavily upon the ordinary shareholders in British railways situated in the Argentine and other similar undertakings, who during the period of the war had received practically no dividends or interest on their investments; and whether he could see his way to exempt dividends of 5 per cent. and under from the operation of this proposed tax. Mr. Baldwin: I would remind my hon. friend that the corporation profits tax is not a tax upon dividends, but upon the profits of concerns with limited liability prior to the distribution thereof. I cannot undertake to adopt the suggestion contained in the last part of the question.

The *Times* correspondent of Paris, in a message dated the 30th ult., says: Art dealers and American millionaires will be each in their own way hit hard by the proposals voted yesterday by the Chamber to tax exported art treasures heavily. By this Bill the State is entitled to prohibit the export of works of art considered as forming part of the national patrimony, and when an export is authorized there will be a duty of 50 per cent. to pay on the value, plus 1½ per cent. on each 1,000f. up to 100,000f., and 100 per cent. on the part of the price should it exceed this last figure. The State will also be entitled to buy such works of art at the value placed on them by the exporter. The Bill defines as works of art in the matter of pictures those whose painters have been dead for twenty years, and in other articles those dating from before 1820.

In the House of Commons, on the 29th ult., Mr. Baldwin, Financial Secretary to the Treasury, informed Mr. Swan that it was proposed that if in any case the corporation profits tax exceeded a sum equivalent to 2s. in the pound on the profits which remained after payment of interest and dividends payable at a fixed rate on existing issues of debentures and preference shares, the excess of the charge over that sum should be remitted. The Chancellor of the Exchequer did not propose to limit the application of that concession to issues on which the fixed rate of interest did not exceed 7 per cent. While the corporation profits tax might be regarded in some measure as a composition in lieu of super-tax, it was not justified solely on that ground, and he did not propose to exempt co-operative societies with limited liability from the operation of the tax.

Lord Grey of Fallodon, the president of the League of Nations Union, has received a communication from the Peruvian Chargé d'Affaires to the effect that the Peruvian Government has recognized the work of the Union by sending a cheque for £1,000 as a contribution to the appeal fund which has been promoted to carry on the work of its propaganda. The Chargé d'Affaires further recalls the fact that: "From the moment of her incipiency as an independent nation, Peru has, by all means at her disposal, sought the pacific solution of international problems, and that in addition to advocating at all international conferences and congresses the adoption of compulsory arbitration, she has adhered to the steady policy of submitting every one of her boundary disputes to an arbitration tribunal."

Major Breese has asked the President of the Board of Trade whether in the case of the collection of enemy debts delay is occurring owing to the failure by the German Government in setting up a clearance house; and, having regard to the large sums involved and to the requirements of British firms for capital for developing their industries, he will take steps to urge speedy compliance on the part of the German Government with Article 296 of the Peace Treaty. Sir Robert Horne writes in reply: While delay in preferring claims to Germany has undoubtedly resulted from the cause referred to in the question, the time within which, under the terms of the Treaty, the German Clearing Office must be established, does not expire until 24th April, and it would be premature therefore to take the steps suggested. In the meantime interest on such claims continues to run in favour of creditors.

In the House of Commons, on the 29th ult., Mr. Baldwin informed Sir J. Butcher that the proposal which the Royal Commission on Income Tax had put forward, and which the Government had adopted, for dealing with the problem of double income tax within the British Empire contemplated that where income was taxed twice in the Empire the lower of the two taxes should be remitted. A necessary corollary to that proposal for the elimination of double taxation was that the United Kingdom income tax on income derived from a Dominion should be based, not as at present on the amount of the income less the Dominion tax paid thereon, but on the full income without such deduction. In computing for the purposes of the United Kingdom income tax the amount of income arising abroad outside the Empire, the deduction in respect of taxes paid in the place where the income had arisen would continue to be allowed. The Royal Commission did not recommend any change in the existing situation as to double taxation so far as foreign States were concerned.

The Worshipful Company of Brewers have decided to sell their freehold estate at St. Pancras. This company was formed about 1314, and the estate was left to them by Richard Platt in 1600 for the purpose of maintaining the Grammar School founded by him at Aldenham, Herts, in 1597, and for the purpose of carrying out various charitable bequests. The estate comprises an area of about 9 acres near the Pancras-road and St. Pancras Town Hall, and includes some 250 private houses and shops. These dwellings formed the first attempt to cope with the shortage of industrial inhabitations, and in connection with the opening ceremony the dwellings were visited by the late Prince Consort in 1847. Messrs. Alfred Savill & Sons are instructed to offer the whole estate by auction in July next, unless the estate be previously sold by private treaty.

MESSRS. DOWSONS, of No. 18, Adam-street, Adelphi, have taken into partnership Mr. Geoffrey Barham Sankey. The firm will continue to carry on business at the same address under the style of "Dowsons & Sankey."

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Sargant.
Monday May 10	Mr. Farmer	Mr. Church	Mr. Leach	Mr. Goldschmidt
Tuesday 11	Jolly	Farmer	Church	Leach
Wednesday.... 12	Synge	Jolly	Farmer	Church
Thursday 13	Bloxam	Synge	Jolly	Farmer
Friday 14	Borrer	Bloxam	Synge	Jolly
Saturday 15	Goldschmidt	Borrer	Bloxam	Synge

Date.	Mr. Justice Astbury.	Mr. Justice Peterson.	Mr. Justice P. O. Lawrence.	Mr. Justice Russell.
Monday May 10	Mr. Bloxam	Mr. Jolly	Mr. Borrer	Mr. Synge
Tuesday 11	Borrer	Synge	Goldschmidt	Bloxam
Wednesday .. 12	Goldschmidt	Bloxam	Leach	Borrer
Thursday 13	Leach	Borrer	Church	Goldschmidt
Friday..... 14	Church	Goldschmidt	Farmer	Leach
Saturday 15	Farmer	Leach	Jolly	Church

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, April 30.

ASSETS HOLDING CO., LTD.—Creditors are required, on or before May 14, to send their names and addresses, and the particulars of their debts or claims, to C. H. Smallwood, 7, Martin's-lane, Cannon-st., liquidator.

MANHU FOOD CO., LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to Frederick William Jones and Barton Whittenbury Jones, 5, Chapel-st., Liverpool, liquidators.

REGENT THEATRE AND ASSEMBLY ROOMS, LTD.—Creditors are required, on or before June 14, to send their names and addresses, and the particulars of their debts or claims, to W. Bolton, 46, Pall Mall, Manchester, liquidator.

COUNTY MOTOR AND ENGINEERING CO. (PRESTON), LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before May 21, to send in their names and addresses, and the particulars of their debts or claims, to Thomas Henry Bailey, 9, Chapel-st., Preston, liquidator.

STAR THEATRE CO. (LEIGH), LTD.—Creditors are required, on or before May 15, to send in their names and addresses, with particulars of their debts or claims, to David B. Sandeman, 189, Union-rd., Oswaldtwistle, Lancs, liquidator.

ZETLAND MILLS ESTATE, LTD.—Creditors are required, on or before May 21, to send in their names and addresses, and the particulars of their debts or claims, to Harry Douglas Leather, 10, East-parade, Leeds, liquidator.

London Gazette.—TUESDAY, May 4.

ARKWRIGHT COTTON SPINNING CO., LTD.—Creditors are required, on or before June 7, to send their names and addresses, and particulars of their debts or claims, to Ernest James Wolstenholme and Charles Edward Lewis, 3, King-st., Rochdale, liquidators.

CHORLTON BRICK AND TILE CO., LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before May 14, to send particulars of their debts or claims to James Linn Sherlaw, Bank-chmbrs., 26, Mosley-st., Newcastle-upon-Tyne, liquidator.

ELITE THEATRE (WIGAN), LTD.—Creditors are required, on or before May 21, to send their names and addresses, and the particulars of their debts or claims, to James Ryley Helme, 9, Acresfield, Bolton, liquidator.

MRS. GERETH, LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts and claims, to M. S. Clugston, 9, Regent-st., liquidator.

H. E. BUCK & CO., LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to Joseph Wright Hudson, 19, Cannon-st., Manchester, liquidator.

G.W.K., LTD.—Creditors are required, on or before May 12, to send in their names and addresses, and the particulars of their debts or claims, to Cecil George Greenfield, c/o G.W.K., Ltd., Cordwalles Works, Maidenhead, liquidator.

PRESTON & CHARLES, LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to Herbert Arthur Kimberley, liquidator of said Company.

CORONET THEATRE, LTD.—Creditors are required, on or before June 7, to send their names and addresses, and the particulars of their debts and claims, to Thomas Frank Gillett, Atheratone, Atkins-rd., Clapham Park, liquidator.

ALBANY SPINNING CO., LTD.; AVON MILL, LTD.; ATHENS MILL CO., LTD.; ACCRINGTON COTTON SPINNING AND MANUFACTURING CO., LTD.; ALMA MILLS, LTD.; CROMER MILL, LTD.; CLOTOH COTTON SPINNING CO., LTD.; CROWN SPINNING CO., LTD.; CROMPTON SPINNING CO., LTD.; DON MILL CO., LTD.; DELTA MILL CO., LTD.; EQUITABLE COTTON SPINNING CO., LTD.; ELM SPINNING CO., LTD.; FERN COTTON SPINNING CO., LTD.; GORSE MILL, LTD.; HYDE SPINNING CO., LTD.; ROBERT HALL & SONS, LTD.; HAZEL MILL CO., LTD.; KENT MILL, LTD.; LILY MILL CO., LTD.; MALLALIEU & WRIGLEY, LTD.; MONS MILL CO., LTD.; MONA MILL CO., LTD.; NEW YORK MILL CO., LTD.; OBAMA MILL CO., LTD.; OXFORD MILL CO., LTD; PEAR NEW MILL, LTD.; PRIMROSE RING MILL CO. (1916), LTD.; REX MILL, LTD.; RAMSEY MILL CO., LTD.; RAVEN MILL, LTD.; ROYD MILL, LTD.; ROCHDALE SPINNING CO., LTD.; RAWSON FIELDS ESTATE CO., LTD.; SWAN SPINNING CO., LTD.; SMALLBROOK SPINNING CO., LTD.; STALYBRIDGE COTTON SPINNING CO., LTD.; TOWNLEY MILL CO., LTD.; WEST END MILLS CO., LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to William Wallace Brierley or Eric Brierley, 24, Clegg-st., Oldham, liquidator.

PAVILION PICTURE PALACE (ROCHDALE), LTD.—Creditors are required, on or before June 2, to send in their names and addresses, and the particulars of their debts or claims, to Arthur Hoderoft, 7, Brazennose-st., Manchester, liquidator.

EMPIRE SHOREDITCH SYNDICATE, LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before May 25, to send in their names and addresses, and particulars of their debts or claims, to David Hart, 12, Regent-st., liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, April 16.

New African Concessions Syndicate, Ltd.
Ridgefield Cotton Spinning Co., Ltd.
J. & J. Baldwin & Partners, Ltd.
Egad Tar, Ltd.
James Harper & Sons, Ltd.
Crumpton Spinning Co., Ltd.
Thetford Temperance Hotel and British Workman Co., Ltd.
Carlisle Lodging House Co., Ltd.
Holly Mill Co., Ltd.
Raphael Galleries, Ltd.
Westwood Spinning Co., Ltd.
New Bayley's Mines, Ltd.

Klabang Rubber Co., Ltd.
Butts Spinning Co., Ltd.
Shanklin Toy Industry, Ltd.
Warwick District Shire Horse Co., Ltd.
J. & H. Robinson, Ltd.
Stanley Spinning Co., Ltd.
Coliseum (Clapham Junction), Ltd.
Empire (Clapham Junction), Ltd.
Aero Coverings, Ltd.
Edgware-rd. Cinematograph Theatre, Ltd.
Attractive Cinema, Ltd.
Anglo-Scottish Investment Trust, Ltd.
Connaught Rooms, Ltd.
J. Romaine & Co., Ltd.
Harrisonsmith Steam Shipping Co., Ltd.
A.B.C. Motors, Ltd.
John Walsh, Ltd.
Veryan Thrashing Machine Co., Ltd.
General Trading and Development Co., Ltd.
Canterbury Drillers, Ltd.
Puket Minerals, Ltd.
Hayter Road Wheels Syndicate, Ltd.
Standard Land Co., Ltd.
Lysol, Ltd.
Jesmond Pavilion (Newcastle-upon-Tyne), Ltd.

London Gazette.—TUESDAY, April 20.

B. A. Y. Strong Co., Ltd.
Pinewood Sanatorium.
Duke Spinning Co., Ltd.
Holborn Manufacturing Co., Ltd.
Bull & Co., Ltd.
Fishpool Liberal Building Co., Ltd.
North Hummock (Selangor) Rubber Co., Ltd.
Mexican Graphite Co., Ltd.
Irving, Son & Jones, Ltd.
Crowden & Garrod, Ltd.
Atlas Mill Co., Ltd.
Bedington Liddiatt & Co., Ltd.
Sydney Boyd, Ltd.
Fagu Tea Co., Ltd.
William Rigby, Ltd.
Robert Beldam, Ltd.
J. A. P. Bobbin Co., Ltd.
Robert McClure & Sons, Ltd.
North Cornwall Coach Co., Ltd.
Herring Shop, Ltd.
E.I.C. Magnetos, Ltd.

Waterlow Brothers & Layton, Ltd.
A. E. Knight & Co., Ltd.
Brinkburn Stores Co., Ltd.
Broughton Dye Manufactory, Ltd.
Spanish and General Wireless Trust, Ltd.
Audley Property Co., Ltd.
Cedar Mill Co., Ltd.
Rock Spinning Co., Ltd.
Texas Mill Co., Ltd.
Tudor Mill Co., Ltd.
Upwell, Outwell and District Liberal Club Co., Ltd.
John Baker & Co. (Rotherham), Ltd.
Frank Trotman, Ltd.
Bula Spinning Co., Ltd.
C. O'Hara & Sons (1915), Ltd.
General Mining and Metallurgical Syndicate, Ltd.
Ida H. Gold Mining Co., Ltd.
Robert Jenkins & Co., Ltd.
Adelphi Enterprises, Ltd.

London Gazette.—FRIDAY, April 23.

Wolverhampton and District Money Society, Ltd.
Petone Steamship Co., Ltd.
John Tomkinson & Co., Ltd.
Wolman & Co., Ltd.
Middlesbro' Slag Co., Ltd.
Ashton-under-Lyne Masonic Hall (1915), Ltd.
Borough Flour Mills, Evesham, Ltd.
John Bull, Ltd.
Oldhams, Ltd.
Harrison & Viles, Ltd.
United Boot Repairers, Ltd.
Chesterfield Tube Co., Ltd.
Itchen Navigation, Ltd.
Coal Treatment Processes, Ltd.
William Tucker & Co., Ltd.
Easington Steamship Co., Ltd.
Uneima, Ltd.
Ratheram & Co., Ltd.
Handsworth Young Men's Christian Association
B.O.S. Cinema Co., Ltd.
English and Continental Insurance Agency, Ltd.
Printers' Bronze Powder Co., Ltd.
George Clegg, Ltd.
West of England Sack Hiring Co., Ltd.
Chapman Brothers, Ltd.
Workmen's Model Homes, Ltd.
W. G. Gould, Ltd.
York Picture House, Ltd.
Ely Brewery Co., Ltd.
Richard Thompson (Staithes), Ltd.
Yorkshire Oil Storage Co., Ltd.
Lydney House and Land Co., Ltd.
Alliance Electrical Co., Ltd.
Argyll Mill, Ltd.
St. Helens and District Agricultural Trading Society, Ltd.
Howe Bridge Cotton Spinning Co., Ltd.
Sutton Heath and Lea Green Collieries Co., Ltd.

London Gazette.—TUESDAY, April 27.

Blighty Publishing Co., Ltd.
South Shields Cab and Carriage Co., Ltd.
Carlton Galleries, Ltd.
Arthur Rushworth, Ltd.
Gregory & Wrenn, Ltd.
Asia Mill, Ltd.
London and Paris Steamship Co., Ltd.
N. T. Syndicate, Ltd.
Almeda Steamship Co., Ltd.
Vernon Cotton Spinning Co. (Stockport), Ltd.
Stocks, Ltd.
"Albionstar" Steamship Co., Ltd.
"Empirestar" Steamship Co., Ltd.
"Royalstar" Steamship Co., Ltd.
Dickens Hygienic Laundry, Ltd.
Commercial Aircraft and Engineering Co., Ltd.
Westgate (Newport) Hotel Co., Ltd.
Rubiera Steamship Co., Ltd.
Camana Steamship Co., Ltd.
Montilla Steamship Co., Ltd.
Chepstow Landing Stages Co., Ltd.
Confections, Ltd.
Broadstone Spinning Co., Ltd.
Plum Mill, Ltd.
Brodway Steamship Co., Ltd.
Brodvale Steamship Co., Ltd.
"Brodmount" Steamship Co., Ltd.
Brodliffe Steamship Co., Ltd.
Irlams o' th' Height Picture Hall Co., Ltd.
Cambridge School of Flying and Aerodrome Co., Ltd.
"Brodlea" Steamship Co., Ltd.
Brodhurst Steamship Co., Ltd.
Brodmead Steamship Co., Ltd.
Barningham, Ltd.
Birmingham Young Men's Christian Association.

Creditors' Notices.

Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, April 27.

QUINTON, ALFRED, 50, South-end, Croydon, Scale Maker and Gunsmith. May 24. Lowe v Smith and Another. P. O. Lawrence, J. Lewis Barnes, Bankchmbrs, 260, Walworth-rd.

POLLACK, WILLIAM NORBERT, Loretto House, Wilmer-drive, Heaton, and 4, Brunton-st., Bradford, Wool and Yarn Merchant. June 10. Fattorini v. Pollack. Eve and Peterson, JJ. Frederick Adolph Tremel Mossman, London and Yorkshire Bank-chmbrs., Tyrrel-st., Bradford.

London Gazette.—TUESDAY, May 4.

HEWS, MARY SARAH, 13, Hart-st., Henley-on-Thames. May 26. Blaker v. George Smith, Sidney Charles Saunders, the Treasurer of the Nursing Fund of the Parish Church of St. Mary, Henley-on-Thames, and His Majesty's Attorney-General. Eve, J. Harry Rowsell Blaker, Messrs. Mercer & Blaker, Henley-on-Thames.

CANE, JOSEPH THOMAS, Staines-rd., Sunbury, Middlesex, Baker and Corn Dealer. May 31. Pease v. Cane. Russell, J. John Findlater Corsenden Gamble, of Vernon Stephen & Co., 80, Coleman-st.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, April 23.

ATLEE, MARY ISABELLA ANN, Windermere. May 26. Henry A. Scott, 7, Staple inn, Holborn.

BARNETT, JOHN ISAAC, Stoke Newington. May 20. Aird, Hood & Co., 4, Brabant-ct.

CAVENDISH, JULIA HENRIETTA, Chapel-st., Belgrave-sq. May 29. Braikenridge & Edwards, 16, Bartlett's-bldgs.

CHAPMAN, JOSEPH RICHARD, Thrawl-st. June 1. Durrant, Cooper & Hambling, 70-71, Gracechurch-st.

CHRISTIANSE, JOSEPH CHARLES HENRI, Wolverhampton, Motor Engineer. June 1. Stirk & Co., Wolverhampton.

COULTHARD, ALICE ANN, and MARGARET COULTHARD, Clitheroe, Lancashire. June 12. Baldwin, Weeks & Baldwin, Clitheroe.

CROWTHER, HERBERT OAKES, Beckenham. June 1. E. H. Galsworthy, 12, Old Jewry-chmbrs.

DODD, EMMA ELIZABETH, Bexley Heath. May 25. H. P. Russell, Bexley Heath.

DRUMMOND, CAROLINE BETHA DIANE, Dymock, Gloucester. May 27. Robins, Hay, Walters & Hay, 9, Lincoln's inn-fields.

FARDELL, EDWARD THOMAS DUDLEY, Stratford, Tailor. May 19. Wm. Daybell, Stratford.

FISHER, HERBERT GEORGE, Ty Mynydd Radyr, Glam. May 15. L. G. Williams & Prichard, Cardiff.

GREENWOOD, GEORGE, Chorlton-on-Medlock. May 20. Douglas Houstoun, Duchy of Lancaster Office.

GREEN, EMANUEL, Holcombe, Somerset. May 31. John H. Mote & Son, 11, Gray's inn-sq.

HARDING, ISABELLA, Chester. May 24. Bateson & Co., Liverpool.

HARMER, MARIA FRANCES WILSON, Wandsworth. June 7. Withers, Bensons, Currie, Williams & Co., 4, Arundel-st.

IMAGE, JOHN MAXWELL, Cambridge. May 22. Needham & Tyer, 12, Bloomsbury-sq.

JONES, ALEXANDER ERNEST, Watford. May 30. Reginald C. Watson, 30, Bedford-row.

JONES, OWEN ISGOED, Llanrwst, Denbigh. May 30. D. Howell Jones, Elwy House, Llanrwst.

LAMBERT, MARIE LOUIS BENJAMIN HECTOR, Aldershot. May 22. Nicholson & Crouch, 17, Surrey-st.

MCTAGGART, WILLIAM BELL, Leamington. June 1. Francis & Johnson, 19, Great Winchester-st.

MELLOR, ANN, Walsall. June 7. Enoch Evans & Son, Walsall.

PRIOR, CHARLES, Haslemere, Grocer. May 31. Day, Whately & Barlow, Godalming.

RAMSAY, ISAAC, Glanton, Northumberland. May 11. Wade & Robertson, Alnwick.

REED, ALBERT EDWIN, Cannon-st., Manufacturer. June 24. Biddle, Thorne, Welsford & Gnit, 22, Aldermanbury.

REID, JOHN, Kingston-on-Thames. May 31. George C. Carter & Co., 3, Arundel-st.

REKSTRAW, THOMAS, Kendal. June 8. C. G. Thomson & Wilson, Kendal, Westmorland.

SCHLUSSER, OLGA ALEXANDRINE, Rutland-gdns. May 22. Slaughter & May, 18, Austinfriars.

SEABER, THOMAS, Blackheath. May 31. Coward & Hawksley, Sons & Chance, 30, Mincing-la.

SEARLE, WALTER, Southampton. May 28. Pearce & Nicholls, 13, New-st.

SHORTT, SUSAN, Birkdale. May 23. Worden & Worden, Southport.

SMITH, WILLIAM DUNSTON FORD, Woodford, Chester. May 25. Hockin, Beckton & Hockin, Manchester.

SMITH, GEORGE GREEN, Bournemouth. June 5. Woodcock, Ryland & Parker, 15, Bloomsbury-sq.

STROHMENGER, FREDERICK JOACHIM, Sydenham. May 31. Corsellis & Berney, Wandsworth.

STROHMENGER, JANE MARIA, Sydenham. May 31. Corsellis & Berney, Wandsworth.

STONE, EDWARD, Northfield, Birmingham. June 15. J. B. Clarke & Co., Birmingham.

SPOOR, DOROTHY ANNA, Cheltenham. May 31. Kidson, McKenzie & Kidson, Sunderland.

SPURGIN, JANE, Fleet, Hants. May 31. Foster, Wells & Coggins, Aldershot.

TEDD, HARRIET, Southport. June 1. Duncan, Oakshott & Co., Liverpool.

THOMAS, MARY ELIZABETH, Anglesey. May 30. Wm. Thornton Jones, Bangor.

WALTON, JAMES, Matlock. May 21. Heny & Heny, Matlock.

WALKDEN, ALFRED, Knutsford. June 5. Skelton & Co., Manchester.

WEBSTER, JAMES EDWARD, Hathersage, Derby. May 24. Caddick & Walker, West Bromwich.

WEIGEL, AIMEE, Kingston-on-Thames. May 26. Prebble & Elson, 88, Charterhouse-st.

WIENER, JULIA, Sunderland. May 31. Kidson, McKenzie & Kidson, Sunderland.

WILKINSON, LEAH, Leeds. June 1. Wm. Roberts Wilson, Leeds.

London Gazette.—TUESDAY, April 27.

AUGUST, GEORGE JAMES, Portsmouth. May 25. Fred. G. Allen, Portsmouth.

BATEMAN, GEORGE FREDERICK, Gedney, Lincoln, Farmer. May 15. Calthrop & Leopold Harvey, Spalding.

BELL-IRVING, RODERICK GOLS, Vancouver, Canada. May 30. Bischoff, Coxe, Bischoff & Thompson, 4, Great Winchester-st.

BENCE, RICHARD THOMAS, Twerton-on-Avon. June 1. Thring, Sheldon & Ingram, Bath.

BOWNESS, STEADMAN, Shanghai, China, Outfitter. May 31. Indermaur & Brown, Chancery-la.

BREWSTER, WILLIAM ALLEN ROBERT, Norwich, Estate Agent. May 22. Hill & Perks, Norwich.

COLEMAN, MARION EMMA, Norwich. May 22. Hill & Perks, Norwich.

COXWORTHY, MARY, Redcliffe-gdns. June 8. Lewis & Pain, Dover.

CRAIG, FANNY ELIZABETH, Ludlow, Salop. May 24. Marston & Sons, Ludlow.

CURNICK, ROBERT, Hilmarton, Wilts., Farmer. May 21. Keary, Stokes & White, Chippenham, Wilts.

DAVIES, JOHN, Llanfihangel-ar-arth, Farmer. June 15. Walters & Williams, Carmarthen.

DENT, ESTHER, Newcastle-upon-Tyne. May 10. W. Molineux, Newcastle-upon-Tyne.

DENT, GEORGE, Newcastle-upon-Tyne. May 10. W. Molineux, Newcastle-upon-Tyne.

DIGBY, Lady MURIEL AUGUSTA, Cattistock, Dorset. May 31. Fladgate & Co., 18 and 19, Pall-mall.

ELLIS, CAROLINE, Snaresbrook, Essex. May 28. Norman H. Aaron, 64, Moorgate-st.

FLEMING, DAISY GIBBENS, Stockwell. June 1. Percy Short & Cuthbert, 30, Norfolk-st.

GRIFFIN, GEORGE, Bury, Lancs. May 24. Douglas Houstoun, Duchy of Lancaster Office.

HEFFERSON, WILLIAM GEORGE, Little Melton, Norfolk, Farmer. May 22. Hill & Perks, Norwich.

HORSLEY, WILLIAM FREDERICK, Gateshead. June 12. H. & A. Swinburne, Gateshead.

HUMPHRIES, WILLIAM, Radford Semele, near Leamington Spa, Gardener. May 31. Grundy, Kershaw, Samson & Co., Manchester.

JEFFERS, MARIA, Kingston-on-Thames. June 5. Bate & Co., 35, Bedford-row.

JELL, THOMAS JAMES, Godstone, Surrey. May 22. J. F. W. Wheeler, Oxted, Surrey.

JONES, EDWIN JOSEPH, Tettenhall, Staffs., Farmer. May 31. Dallow & Dallow, Wolverhampton.

LANCASTER, ROBERT WHARTON, Leicester. May 31. Harding & Barnett, Leicester.

LEIGH, MARY, Baguley, Chester. June 2. Nicholls, Lindsell & Harris, Altrincham.

LEWIS, WALTER, Llangadock, Carmarthen. May 31. Rhys W. Price, Llandovery.

LEWIS, FLORENCE ALICE, Bath. June 1. Thring, Sheldon & Ingram, Bath.

MAGINNIS, DANIEL, Bolton, Builder. May 25. Fullagar, Hulton, Bailey & Co., Bolton.

MARSLAND, ELIZABETH, Pine-st., Clerkenwell. May 24. Lewis & Sons, Wilmington-sq.

MILLAR, JAMES HENRY, Maxwell-rd., Fulham. May 7. W. B. Millar & Sons, 22, St. Thomas'-st., London Bridge.

MORT, JOHN, Haigh, near Wigan. May 4. James C. Gibson, Wigan.

NASMITH, MARTIN ARTHUR, Weybridge. June 8. Reynolds & Miles, 70, Basinghall-st.

OSMAN, ELIZABETH, Upper Holloway. June 1. Kingsley Bayly, 19, Devereux-ct.

ROBERTS, ELLEN, Newcastle-upon-Tyne. June 1. Wm. Mark Pybus & Sons, Newcastle-upon-Tyne.

SCHLAEPFER, ALFRED ULRICH MAX, Chiswick, Research Chemist. May 27. S. Ramsay Murray, Chiswick.

SCOTT, EDWARD, Wooler. May 11. Wade & Robertson, Alnwick.

SMITH, WILLIAM, Bramley, Leeds. May 31. Fredk. G. Jackson, Bramley.

STEELE, WILLIAM, Wigan, Steel Smelter. May 4. James C. Gibson, Wigan.

SUTTON, HAROLD CHARLES JAMES, Hove, Sussex. May 20. Hilder, Thompson & Dunn, 36, Jermyn-st.

WALKER, ISAAC, Bolton-gdns., South Kensington. May 31. Tatham, Oblein & Nash, 11, Queen Victoria-st.

WHEELER, ALICE, Stockport. June 2. Nicholls, Lindsell & Harris, Altrincham.

WITT, AMBROSE, Christchurch East, Hants, Farmer. May 29. Aldridge, Hayden & Whittingham, Christchurch.

YOUNG, WALTER, Kensington-crescent. May 26. Stileman & Neate, 16, Southampton-st., Bloomsbury-sq.

London Gazette.—FRIDAY, April 30.

LAST DAY OF CLAIM.

ALEXANDER, AMY, West Kensington. May 28. Henry F. Johnson & Son, 18 Theobald's-rd., Bedford-row.
ATKINS, JOHN, Shipham, Somerset. June 5. Meade-King & Co., Bristol.
BECKER, JOHANN (PETER IGNATIUS, Fenchurch-st., Metal Merchant. May 31. Thompsons, Quarrell & Jones, 3, East India-av.
BENSON, ALPHONSE THEODORE FANCOURT, Golders Green. May 24. Richardson Sowerby, Holden & Co., 5, John-st., Bedford-row.
BITHELL, Capt. GEORGE RICHARD, R.N., Sigglethorpe, near Hull. May 31. Lee & Pemperton, 44, Lincoln's Inn-fields.
BIGNOLD, Sir ARTHUR, Kt., Loch Rosque, Ross-shire. June 10. A. Harold Ruston & Son, Chatteris, Cambs.
BOURNE, ALFRED, Gnosall, Staffs, Farmer. May 27. J. & L. Lea, Stafford.
BRAMSTON, Dame ELIZA ISABELLA, Wimbledon. June 1. Gibson & Weldon, 27, Chancery-lane.
BRETTELL-VAUGHAN, Capt. EDWARD, Wolverhampton. May 28. A. M. Longhurst, 2, Fenchurch-bldgs.
BUTLER, EDWARD JOHN, Ilford. June 1. Richardson, Sadlers & Callard, 3, St. James's-st.
CANTER, HENRY, Barnsley. June 7. Bury & Walkers, Barnsley.
COLE, JOSEPH, Edgbaston, Birmingham, Tobacco Merchant. June 6. Blewitt & Co., Birmingham.
COMBE, JOSEPH, Brockley, Kent. June 8. Edwin, Son & Edgley, 10, Trinity-st. Southwark.
COULDREY, KATE, Clerkenwell. June 8. Thos. Wm. Hall & Sons, 61, West Smithfield.
COURBOUX, IONA MINNIE SELINA, Hove. May 31. Richardson, Sadlers & Callard 3, St. James's-st.
CRATES, RACHEL, Pontardawe, Glam. May 31. Hanson & Nash, Swansea.
CROWE, ROBERT, York, Provision Merchant. June 19. R. Newbald Kay, York.
DAVIES, MOSTYN HARRY DONNE, Dymock, Glos. June 1. R. & C. P. Masefield Ledbury.
DUKES, FRANK, Penkridge, Staffs, Plumber. May 15. Shelton & Co., Wolverhampton.
DUTTSON, WILLIAM HENRY JONES, Bromley, Kent. May 31. William A. Crump & Son, 17, Leadenhall-st.
FINCH, JOSEPH, Barningham, Farmer. June 1. Fowell, Woolsey & Thorold, Hopton
FRETSON, CHARLES WILLIAM, Bedford. May 31. Webster & Co., Sheffield.
GAMAGE, EDWIN THOMAS, Leamington. June 1. Field & Sons, Leamington.
GORE, Brig.-Gen. ROBERT CLEMENTS, Pall Mall. May 31. Tarry, Sherlock & King. 17, Serjeants'-inn, Fleet-st.
HARDAKER, MARTHA ANN, Idle, Bradford. May 31. Wm. Trenholme, Bradford.
HENRY, Sir CHARLES SOLOMON, Bt., M.P., Carlton-gdns. June 8. Wild, Collins & Crosse, Kennan's House, Crown-ct., Cheapside.
HORSTON, EDITH MARY, Dartford. June 8. Wild, Collins & Crosse, Kennan's House, Crown-ct., Cheapside.
HUMPHRIES, ROBERT, Southsea. May 31. Blake, Reed & Lapthorn, Portsmouth.
HUTTON, ARTHUR EDWARD, Swansea, Licensed Victualler. May 31. Strick & Bellingham, Swansea.
IVATTS, MARTHA JANE, Whittington Heath, Lichfield. May 30. W. H. Egginton, Birmingham.
JACOBS, JOHN SAMUEL, Plymouth, Glass Dealer. June 1. W. L. Munday, Plymouth.
JENKINS, JOHN, Nicholaston, Glam. May 31. Strick & Bellingham, Swansea.
KERSHAW, JOHN, Ormskirk, Lancs. May 15. Hibbert & Pownall, Ashton-under-Lyne.
MANNING, EMANUEL FRANK, Sheffield, Solicitors' Managing Clerk. May 31. Webster & Co., Sheffield.
MATHER, CHARLES, Hindley, Lancs, Colliery Salesman. June 14. Peace & Ellis, Wigan.
OBFORD, Col. ALFRED, Southsea. June 14. Aldridge, Thorn & Sherrington, 31, Bedford-row.
PEPPER, JAMES WILLIAM, Hoton. June 12. Wilfred Moss, Loughborough.
POOLE, MARTHA ANNE, Kentish Town. June 8. Colyer & Colyer, 329 High Holborn.
POOLE, Surg.-Maj. GEORGE KENNETH, Upper Norwood. May 31. William Henry Pitman, 27, Chancery-lane.
PRECIOUS, FREDERICK, Acaster Selby, Farmer. June 19. R. Newbald Kay, York.
RAYBOULD, WILLIAM BENJAMIN, Raynes Park, Surrey, Builder. May 31. Sam Cook. 197, Edgware-rd.
RUTHVEN, WILLIAM LOGAN, Kingston-upon-Hull. May 31. William J. Stuart, Hull.
SHIPSTON, WILLIAM, North Anston, Yorks, Miller. June 8. J. Broughton Kesteven, Sheffield.
SMITH, LAWRENCE WILLIAM, Teignmouth. May 31. Savory, Pryor & Bingden, Outer Temple, 222, Strand.
STOCKS, CHARLES, Sheffield. May 31. Webster & Co., Sheffield.
VON PIRCH, LOUISA MELIORA, Acton. June 14. Amery-Parkes & Co., 18, Fleet-st.
WATERS, WILLIAM, Whitley Bay, Patternmaker. Hoyle, Shipley & Hoyle, Newcastle-upon-Tyne.

Bankruptcy Notices.

London Gazette.—FRIDAY, April 23.

FIRST MEETINGS.

BRICE, BERTRAM MARK, Cardiff, Engineer. April 30 at 11.30. Off. Rec., 117, St. Mary-st., Cardiff.
CROSS, HENRY T., Wandsworth, Grocer. May 3 at 11. 132, York-rd., Westminster Bridge-rd.
CTWAN, H. (male), Hampstead, Tobacco Dealer. May 4 at 11. Bankruptcy-bldgs., Carey-st.
DE VALMERMET, Count MAURIS, 38, Westbourne-gdns. May 4 at 12. Bankruptcy-bldgs., Carey-st.
HALLOWS, WALTER HENRY, and GEORGINA HALLOWS, Sheffield, Hardware Dealers. April 30 at 12. Off. Rec., Figtree-la., Sheffield.
LEES, EDMUND, Ulverston, Lancs., General Outfitter. May 1 at 11.15. Off. Rec., 16, Cornwallis-st., Barrow-in-Furness.
ROBERTS, DOUGLAS ROSSER, Kingston Hill, Surrey, Solicitor. April 30 at 2.30. 132, York-rd., Westminster Bridge-rd.
STONE, GEORGE MARK, Golder's Green-rd. May 5 at 11. Bankruptcy-bldgs., Carey-st.
Amended Notice substituted for that published in the London Gazette of April 16th.
WATKINS, PERCY ALFRED, Llandrindod Wells, Radnor, Farmer. (As previously Gazetted.)

ADJUDICATIONS.

BRICE, BERTRAM, Cardiff, Engineer. Cardiff. Pet. April 13. Ord. April 14.
DANIELL, LAURENCE AUGUSTINE, Bayswater. High Court. Pet. Nov. 27. Order April 20.
EMBELL, DALLAS LOUIS NEIL, Bayswater. High Court. Pet. Nov. 27. Ord. April 20.
GASKELL, PAUL, Chester, and HAROLD GASKELL, Liverpool, Produce Merchants. Liverpool. Pet. April 20. Ord. April 20.
MACKENZIE, WILLIAM ARKELL, THOMAS ARTHUR MACKENZIE, ALBERT MACKENZIE, and ARTHUR MACKENZIE, Liverpool. High Court. Pet. July 9. Ord. April 15.
RICHARDSON, HAROLD GEORGE JAMES, Craven-st. High Court. Pet. March 3. Ord. April 20.
SWANWICK, ALFRED THOMAS, Cheltenham, Rabbit Dealer. Cheltenham. Pet. April 20. Ord. April 20.
TAYLOR, JOHN, Charing Cross-rd. High Court. Pet. Feb. 25. Ord. April 21.
TEAGUE, ALEXANDER HENWOOD, Cardiff, Herbalist. Cardiff. Pet. March 15. Ord. April 16.
Amended Notice substituted for that published in the London Gazette of April 16.
WATKINS, PERCY ALFRED, Llandrindod Wells, Radnor, Farmer. Newton. Pet. April 8. Ord. April 8.

ADJUDICATIONS ANNULLED.

CAMPBELL, ALEXANDER ANDREW LOCHNELL, Cloughton, Yorks, Tutor. Scarborough. Adjn. Nov. 12. Annul. April 19.
DANIELS, JOHN, Aberavon, Grocer, Neath. Adjn. May 20. Annul. April 14.

London Gazette.—TUESDAY, April 27.

RECEIVING ORDERS.

ASTBURY, AYNSLIE NASH, Pendleton, Lancs. Salford. Pet. April 1. Ord. April 21.
GOODWIN, HENRY CAROL, St. James's-st. High Court. Pet. March 30. Ord. April 21.
GRACE, CHARLES HALLYBURTON CAMPBELL, Exeter, Barnstaple. Pet. April 22. Ord. April 23.
JONES, E., Southfields. High Court. Pet. Nov. 15. Ord. April 21.
PEEL, DONALD EDMUND, King's Langley, Herts., Motor Engineer. Ipswich. Pet. April 10. Ord. April 22.
POLLOCK, LEON, Leicester-sq., Theatrical Producer. High Court. Pet. Feb. 21. Ord. April 22.
ZEYEN & CO., Mark-la. High Court. Pet. March 13. Ord. April 23.

FIRST MEETINGS.

GASKELL, PAUL, and HAROLD GASKELL, Liverpool, Produce Merchants. May 4 at 11.30. Off. Rec., Union Marine-bldgs., 11, Dale-st., Liverpool.
GOODWIN, HENRY CAROL, St. James's-st. May 5 at 11. Bankruptcy-bldgs., Carey-st.
HALL, EDWARD, Haslingden, Grocer. May 5 at 11. County Court House, Victoria-st., Blackburn.
JEFFORD, ROBERT HENRY, Christchurch, Draper. May 5 at 12.30. Off. Rec., Midland Bank-chmbrs., High-st., Southampton.
JONES, E., Southfields. May 5 at 12. Bankruptcy-bldgs., Carey-st.
LANDAU, GABRIEL, Spitalfields, Wholesale Fruit Salesman. May 6 at 12. Bankruptcy-bldgs., Carey-st.
POLLOCK, LEON, Leicester-sq., Theatrical Producer. May 5 at 12. Bankruptcy-bldgs., Carey-st.
SHAVE, HORACE HENRY, Portsmouth, Electrician. May 7 at 12. Off. Rec., Cambridge-junction, High-st., Portsmouth.
SWANWICK, ALFRED THOMAS, Cheltenham, Rabbit Dealer. May 6 at 11.45. County Court-bldgs., Cheltenham.
THOMAS, WILLIAM, Rhosmeirch, near Llangefni, Printer's Reader. May 4 at 11.30. Crypt-chmbrs., Eastgate-row, Chester.
ZEYEN & CO., Mark-la. May 7 at 11. Bankruptcy-bldgs., Carey-st.